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COUNTY OF SAN DIEGO
STATE OF CALIFORNIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 1989

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COUNTY OF SAN DIEGO

STATE OF CALIFORNIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 1989

Compiled Under the Direction of
ROD CALVAO, Auditor and Controller
WILLIAM J. KELLY, Assistant Auditor and Controller

BOARD OF SUPERVISORS
BRIAN P. BILBRAY
FIRST DISTRICT
GEORGE F. BAILEY
SECOND DISTRICT
SUSAN GOLDING
THIRD DISTRICT
LEON L. WILLIAMS
FOURTH DISTRICT
JOHN MACDONALD
FIFTH DISTRICT

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INTRODUCTORY SECTION

ROD CALVAO
AUDITOR AND CONTROLLER
(619) 531-5413

County of San Diego

WILLIAM J. KELLY
ASSISTANT AUDITOR AND CONTROLLER

AUDITOR AND CONTROLLER

1600 PACIFIC HIGHWAY, SAN DIEGO, CALIFORNIA 92101-2472

December 4, 1989

THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN DIEGO
SAN DIEGO COUNTY ADMINISTRATION CENTER
SAN DIEGO, CALIFORNIA 92101

The annual financial report of the County of San Diego for the fiscal year ended June 30, 1989, has been prepared by the County Auditor and Controller and is submitted in compliance with Section 25253 of the Governmental Code of the State of California. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with County staff. The report has been prepared in accordance with generally accepted accounting principles and is organized into three major sections. The introductory section consists of this letter, the Certificate of Achievement for Excellence in Financial Reporting and the organizational structure of the County. The financial section provides the financial statements for the fund types and account groups of the County. Within this section, the general purpose statements and notes thereto for all fund types and account groups are presented first, followed by statements and schedules for individual fund types and account groups. The statistical section is the final section of the report and consists of various tables and schedules depicting trends and miscellaneous relevant data concerning County finances and demographics.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended June 30, 1988. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for continued certification.

THE REPORTING ENTITY AND AREA SERVICED

The County was incorporated February 18, 1850, and functions under a Charter adopted in 1933, as subsequently amended. A five-member Board of Supervisors elected to four-year terms in district nonpartisan elections governs the County. There are eighteen incorporated cities in the County and a large number of unincorporated communities. The County provides a full range of public services including public assistance, judicial, police protection, detention and correction, health and sanitation, recreation, and others.

The general purpose financial statements include the activities of the various fund types and account groups of the County and certain other entities for which the Board of Supervisors has effective oversight responsibility as defined by the Governmental Accounting Standards Board. Accordingly, all fund types and account groups of the County are reported herein as well as the operations of the following entities:

County Service Areas
Flood Control Zones
Lighting Maintenance Districts
Spring Valley Park & Recreation District
Air Pollution Control District
County of San Diego Housing Authority
Sanitation Districts
El Cajon-San Diego County Civic Center Authority
Vista-County of San Diego Building Authority
San Diego County Ramona Administrative Building Authority
San Diego County Redevelopment Agency
San Diego County Capital Asset Leasing Corporation (SANCAL)
San Diego County Employees' Retirement Association

ECONOMIC CONDITION AND OUTLOOK

The San Diego County economy is projected to continue to expand through December 1989 but at a slower rate than the previous calendar year. Gross regional product is expected to increase by 3.0 percent real growth during 1989 as opposed to 5.0 percent during 1988. Population growth, tourism, and military payroll expansion contribute to this overall increase, while a decline in defense contractor spending and a reduction of employment opportunities are factors promoting a slower growth rate. New housing construction is expected to rise 9.4 percent in 1989 in anticipation of future voter restrictions on development and in response to a 10.0 percent expected increase in house prices during 1989. Property tax assessed valuation has increased 10.5 percent from the prior fiscal year due to high housing demand brought about through increased population growth. Population is expected to increase by 60,000 for calendar year 1989, a 2.5 percent increase over the previous year due primarily to migration. Retail sales in 1989 are expected to increase 6.6 percent over 1988 to a high of 14.6 billion.

MAJOR INITIATIVES

During fiscal year 1988-89, San Diego County voters approved a County sponsored ballot measure which waived the State constitutional limitation on appropriations derived from the proceeds of taxes. This provision allows the County to receive additional State funding. The waiver is authorized for four years.

The County's continued commitment to strengthening the criminal justice system was evident in January 1989 when the County agreed to participate in the State Trial Court Funding Act of 1988. This Act provides a basic funding grant of $212,000 per judgeship for all municipal and superior court judges and additional amounts for Counties, such as San Diego, which have appointed more than ten new judges as a result of trial court funding. The annualized net benefit to the County is expected to approximate $35 million. Also, the County, through its own corporation, issued $20.8 million in certificates of participation which will be used primarily to finance the acquisition and refurbishment of criminal justice facilities.

In response to an increase in child neglect and abuse, the County received $4.7 million in additional state funds to establish a coordinated public and private effort to reduce child endangerment and to augment emerging response planning by Child Protection Services.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The County of San Diego maintains its principal fund accounting records using a modified accrual basis of accounting as explained in the Notes to Financial Statements and follows the accounting practices for governmental units which have been recommended by the Governmental Accounting Standards Board.

Using the County's automated accounting system the Auditor and Controller restricts each department's expenditures at the object level to the amount of that department's budgeted appropriations for the year. Changes in appropriations must be approved by the Board of Supervisors as a transfer from contingency reserve, transfer from another budgeted unit, or as an appropriation of anticipated or overrealized revenue identified to a specific source. No budget unit is permitted to spend more than its available appropriations. Any appropriations remaining at the end of the fiscal year which have not been specifically committed automatically lapse to the unreserved fund balance. The fund balance, along with projected revenues, become available for appropriation the following year.

INTERNAL ACCOUNTING CONTROLS

The Auditor and Controller is charged with maintaining adequate systems of internal control sufficient to insure reliability and validity of financial reporting in accordance with generally accepted accounting principles and general law. This is accomplished through the application of a series of automated accounting controls and administrative procedures designed to insure

the integrity of County transactions and to safeguard County assets. This internal control structure is subject to periodic evaluation by the internal audit staff of the County. Accordingly, the Auditor and Controller represents that the current systems of internal control adequately safeguard County assets and provide reasonable assurance over the fairness of presentation of this report.

RESULTS OF OPERATION - GOVERNMENTAL FUND TYPES

Combined financial operating highlights on a budgetary basis for the County's General, Special Revenue, Debt Service, and Capital Project Funds follow. Amounts are stated in millions of dollars.

	YEAR ENDED JUNE 30				PERCENT INCREASE (DECREASE) 1989
	1989		1988		
SOURCES OF FUNDS:	AMOUNT	PERCENT	AMOUNT	PERCENT	OVER 1988
Beginning Fund Balance:					
Unreserved	$ 89.4	5.8	$ 81.3	5.8	10.0
Reserved for Prior Year Encumbrances	45.6	3.0	48.9	3.5	(6.7)
Taxes	315.9	20.7	279.3	20.0	13.1
Licenses and Permits	24.7	1.6	20.3	1.5	21.7
Fines, Forfeitures and Penalties	15.1	1.0	11.3	.8	33.6
Use of Money and Property	29.3	1.9	25.4	1.8	(15.4)
Aid from Other Governmental Agencies - State	545.7	35.7	471.6	33.8	15.7
Aid from Other Governmental Agencies - Federal	247.5	16.2	212.4	15.2	16.5
Charges for Current Services	112.3	7.3	102.4	7.3	9.7
Other Revenues	29.0	1.9	26.5	1.9	9.4
Long-Term Debt Proceeds	20.8	1.4	39.2	2.7	(46.9)
Decrease in Reserves	2.4	.2			
Operating Transfers In	51.1	3.3	79.1	5.7	(35.4)
Total Sources of Funds	$1,528.8	100.0	$1,397.7	100.0	9.4

"Continued next page"

USES OF FUNDS:	YEAR ENDED JUNE 30 1989 AMOUNT	1989 PERCENT	1988 AMOUNT	1988 PERCENT	PERCENT INCREASE (DECREASE) 1989 OVER 1988
General Government	$ 171.6	12.1	$ 159.1	12.1	7.9
Public Protection	301.3	21.2	274.6	21.0	9.7
Public Ways and Facilities	58.1	4.1	57.6	4.4	.9
Health and Sanitation	180.0	12.7	167.3	12.8	7.6
Public Assistance	527.3	37.1	459.9	35.2	14.7
Education	8.5	.6	8.2	.6	3.7
Recreation and Cultural	5.4	.4	5.0	.4	8.0
Capital Outlay	60.8	4.3	61.2	4.7	(.7)
Debt Service	28.2	2.0	20.7	1.6	36.2
Intergovernmental			.4		(100.0)
Increase in Reserves	5.4	.4	9.1	.7	(40.7)
Operating Transfers Out	73.0	5.1	85.2	6.5	(14.3)
Total Uses of Funds	$1,419.6	100.0	$1,308.3	100.0	8.5
Unreserved Fund Balance - End of Year	$ 109.2		$ 89.4		22.1

Fund Balances for the Governmental Funds at June 30, 1989, and 1988 are summarized as follows:

FUND BALANCE	1988-89 TOTAL	1988-89 GENERAL FUND DEBT SERVICE & CAPITAL PROJECTS	1988-89 SPECIAL REVENUE FUNDS	1987-88 TOTAL	1987-88 GENERAL FUND DEBT SERVICE & CAPITAL PROJECTS	1987-88 SPECIAL REVENUE FUNDS
Reserved for Specific Purposes	$115.3	$ 92.4	$22.9	$ 97.2	$ 78.5	$18.7
Unreserved:						
Designated for Subsequent Years Expenditures	2.1	2.1		4.0	4.0	
Undesignated	107.1	79.0	28.1	85.4	66.3	19.1
TOTAL UNRESERVED	109.2	81.1	28.1	89.4	70.3	19.1
TOTAL	$224.5	$173.5	$51.0	$186.6	$148.8	$37.8

Revenue for general County functions totaled $1,319.5 million in fiscal year 1988-89, an increase of $170.3 million or 14.8 percent over fiscal year 1987-1988. This increase was mainly attributed to State aid, property taxes, and service charges to other governments.

The major sources of funding to the County continued to be the State and Federal Governments, collectively providing 60.1 percent of all revenue, or 52 percent of the total funds available to finance the County budget. The percentage of State and Federal revenue approximates that of the previous year and reflects growth in Federal and State assistance programs concomitant with overall budgetary growth. Debt proceeds were $20.8 million, used primarily for acquisition and expansion of criminal justice facilities. Property taxes increased 12.1 percent over the previous year reflecting a parallel increase in assessed valuation caused by upward housing pressures and new home construction.

Expenditures and Encumbrances for general County functions totaled $1,341.2 million in fiscal year 1988-89, an increase of $127.2 million or 10.5 percent over fiscal year 1987-88. Public assistance expenditures increased by $67.4 million, most of this increase due to cost of living adjustments coupled with increased caseloads. Public protection expenditures increased by $26.7 million reflecting a variety of causes relating to caseloads, population increases, and law enforcement services to cities. Debt service expenditures increased $7.5 million reflecting the issuance of debt in the prior year used to finance the expansion and acquisition of criminal justice facilities.

General Fund unreserved undesignated fund balance amounted to approximately $30 million at June 30, 1989, an increase of $8.8 million from the previous year. This balance results primarily from savings realized between budgeted and actual expenditures that were greater than revenue shortfalls. These savings were attributable to administrative cost containment policies.

RESULTS OF OPERATIONS - ENTERPRISE FUNDS

The funds earned operating revenue totaled $45.6 million for fiscal year 1988-89, resulting in net income of $16.9 million. At June 30, 1989, these funds had a $80.6 million balance in retained earnings. The major share of this balance included $47.0 million in nine sanitation and water districts, $30.5 million in the Solid Waste Enterprise Fund, and $3.0 million in the Airport Enterprise Fund.

RESULT OF OPERATIONS - PENSION TRUST FUND

Contributions to the San Diego County Employees' Retirement Association (SDCERA) for calendar year 1988 totaled $65.9 million. Income from interest, dividends, and the sale of securities was $57.4 million, making a total revenue of $123.3 million. After payments of retirement benefits and investment expenses of $57.3 million, the fund equity was increased by $66 million. The total fund equity, as of December 31, 1988, was $850.6 million.

CASH MANAGEMENT

Under the pooled-money concept, the County invests all idle cash in various securities with maturities planned to coincide with projected needs while attempting to maximize yield. The portfolio during the year was as follows: Bankers' Acceptances, 12 percent; Government Securities, 28 percent; Negotiable Certificates of Deposit, 29 percent; Commercial Paper, 12 percent; Collateralized Time Deposits, 4 percent; Repurchase Agreements, 7 percent; and Medium Term Notes, 8 percent. Time deposits in various depositories were fully collateralized in accordance with State statutes which require depositories having public funds on deposit to maintain a pool of securities with the agent of the depository having a market value of at least 10 percent in excess of the total amount of all public funds on deposit.

The average yield rate on pooled cash investments was 8.3 percent.

DEBT ADMINISTRATION

The County has no outstanding general obligation or revenue bonds, although in accordance with generally accepted accounting principles, in particular National Council on Governmental Accounting Statement No. 3 as discussed under "The Reporting Entity and Area Serviced", the County "reporting entity" as reflected in this financial report has the following outstanding bonded debt:

Proprietary Fund Revenue Bonds	$ 1,519,000
Lease Revenue Bonds/Certificates of Participation	189,330,000
Total Bonded Debt	$ 190,849,000

The proprietary fund revenue bonds are legal obligations of various sanitation and water districts, while the lease revenue bonds/Certificates of Participation are legal obligations of various joint power authorities and a non-profit corporation formed for the sole purpose of financing the acquisition or construction of county facilities. Interest expense to maturity on bonded debt is projected at $141.7 million. During fiscal year 1988-89, $20.8 million in leasehold revenue bonds were issued by SANCAL, a non-profit corporation for the development of various criminal justice facilities within the County. Short-term Tax and Revenue Anticipation Notes for $157 million were also issued. The County continued to receive top ratings from Moody's Investor's Service and Standard and Poors Corporation on its various financial offerings.

Certain buildings and equipment are being acquired under various long-term capital leases (lease-purchases). Excluding those represented by the Lease Revenue Bonds/Certificates of Participation, the outstanding obligation for these leases at June 30, 1989, totaled $131.8 million. Assuming all such capital leases are held to full term, the total projected interest expense would be an additional $134.5 million. In April 1989 the County entered into a long-term capital lease with the San Diego Regional Building Authority for the acquisition of an office building. The net present value of the lease is $43.6 million which is included in the $131.8 million above.

RISK MANAGEMENT

The County is self insured for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery and public liability. At present, there are gross outstanding claims for 44 cases in the amount of $16.4 million determined to be probable of resulting in a financial loss to the County. This amount has been included in the General Long-Term Debt Account group to be payable out of future years' resources.

Additionally, there is a potential gross liability of $4 million which could result if unfavorable adjudication were rendered for 7 cases. The range of individual probable or potential liabilities for the above mentioned cases is between $100,000 and $3.0 million. The County is also self insured for workers' compensation and has an estimated $11.6 million potential liability at June 30, 1989, from Workers Compensation claims. The ultimate outcome of these cases and claims should result in significantly lower payments by the County and, therefore, will not have a material effect on the financial position or results of operations of the County.

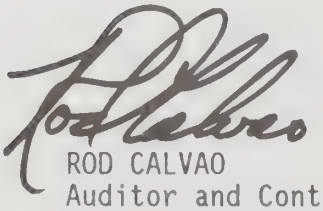
INDEPENDENT AUDIT

An Independent Auditors' Report on the general purpose financial statements and combining and individual fund statements and schedules by the independent certified public accounting firm of Peat Marwick Main & Co is included in the financial section of this report.

ACKNOWLEDGEMENT

This comprehensive report can only be accomplished through the combined efforts of numerous individuals. I am especially grateful to the staff of my General Accounting Division for their outstanding contribution. The members of the Board of Supervisors are to be commended for their leadership in insuring the integrity and fiscal health of the County of San Diego.

Respectfully,



ROD CALVAO
Auditor and Controller

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of San Diego, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1988

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) achieve the highest standards in government accounting and financial reporting.

President

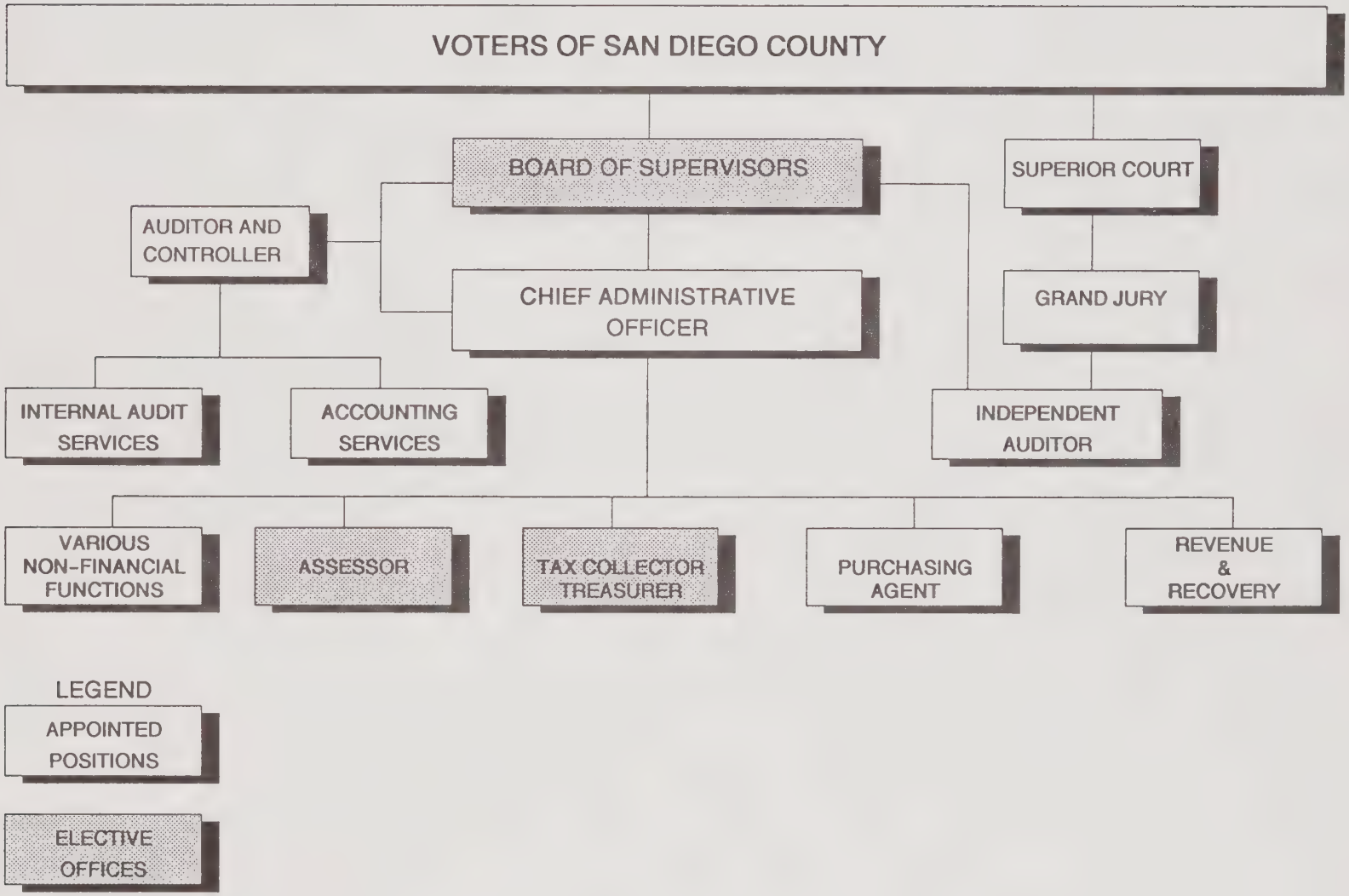
Executive Director

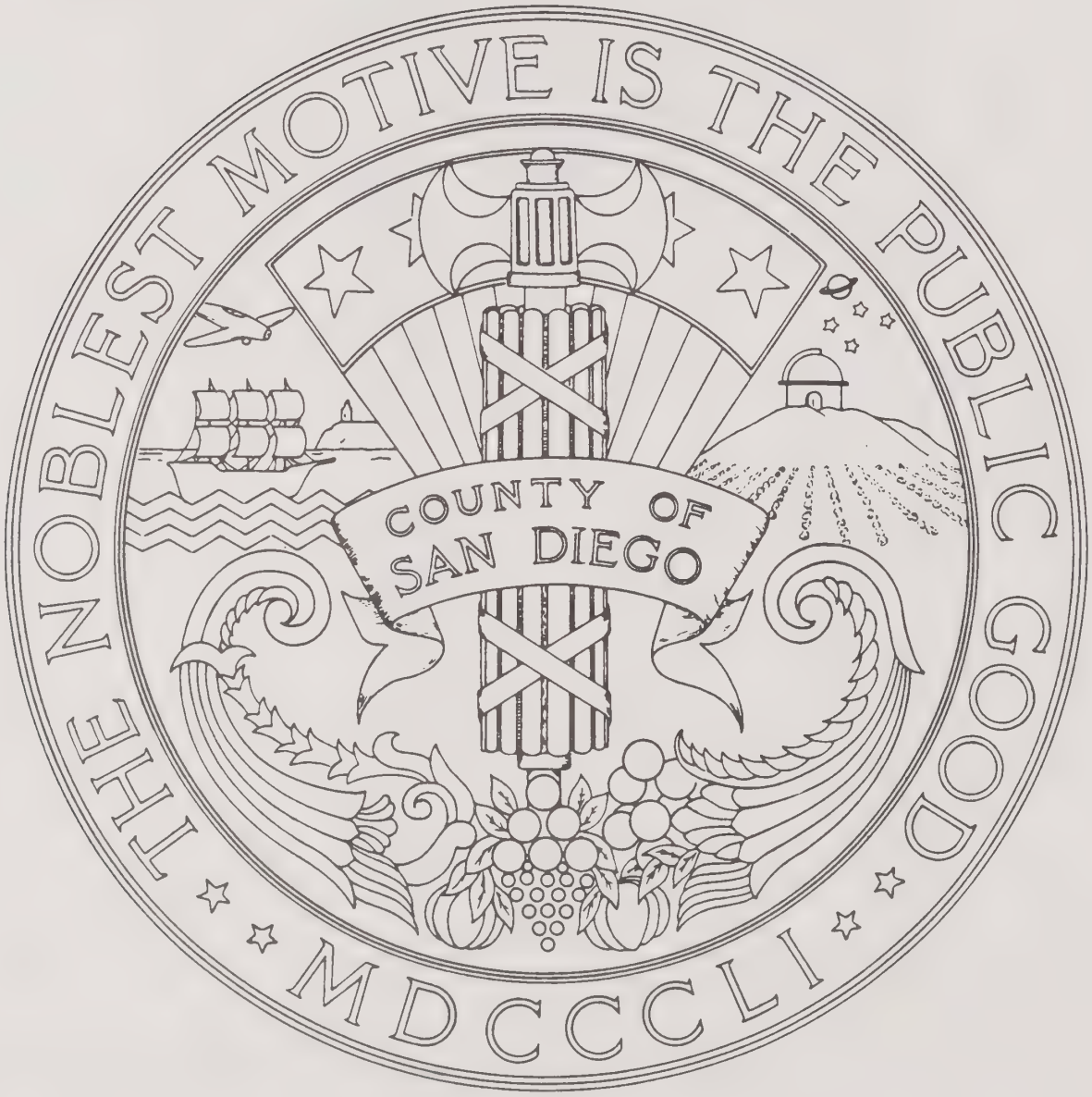
COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
AND FISCAL OFFICERS

DISTRICT 1	BRIAN P. BILBRAY
DISTRICT 2	GEORGE F. BAILEY
DISTRICT 3	SUSAN GOLDING (CHAIRMAN)
DISTRICT 4	LEON L. WILLIAMS
DISTRICT 5	JOHN MACDONALD

ASSESSOR	GREGORY J. SMITH
AUDITOR AND CONTROLLER	ROD CALVAO
CHIEF ADMINISTRATIVE OFFICER	NORMAN W. HICKEY
GRAND JURY (1988-89)	ARMISTEAD B. SMITH, JR. (FOREMAN)
PURCHASING AGENT	JAMES C. TAPP
REVENUE AND RECOVERY	MORRIS R. PION
SUPERIOR COURT	MICHAEL I. GREER (PRESIDING JUDGE)
TAX COLLECTOR-TREASURER	PAUL BOLAND

COUNTY OF SAN DIEGO
ORGANIZATION FOR FINANCIAL ADMINISTRATION

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FINANCIAL SECTION

KPMG Peat Marwick

Certified Public Accountants

Peat Marwick Main & Co.
750 B Street
San Diego, CA 92101

Independent Auditors' Report

The Honorable Board of Supervisors
of the County of San Diego:

We have audited the general purpose financial statements of the County of San Diego, as of and for the year ended June 30, 1989, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

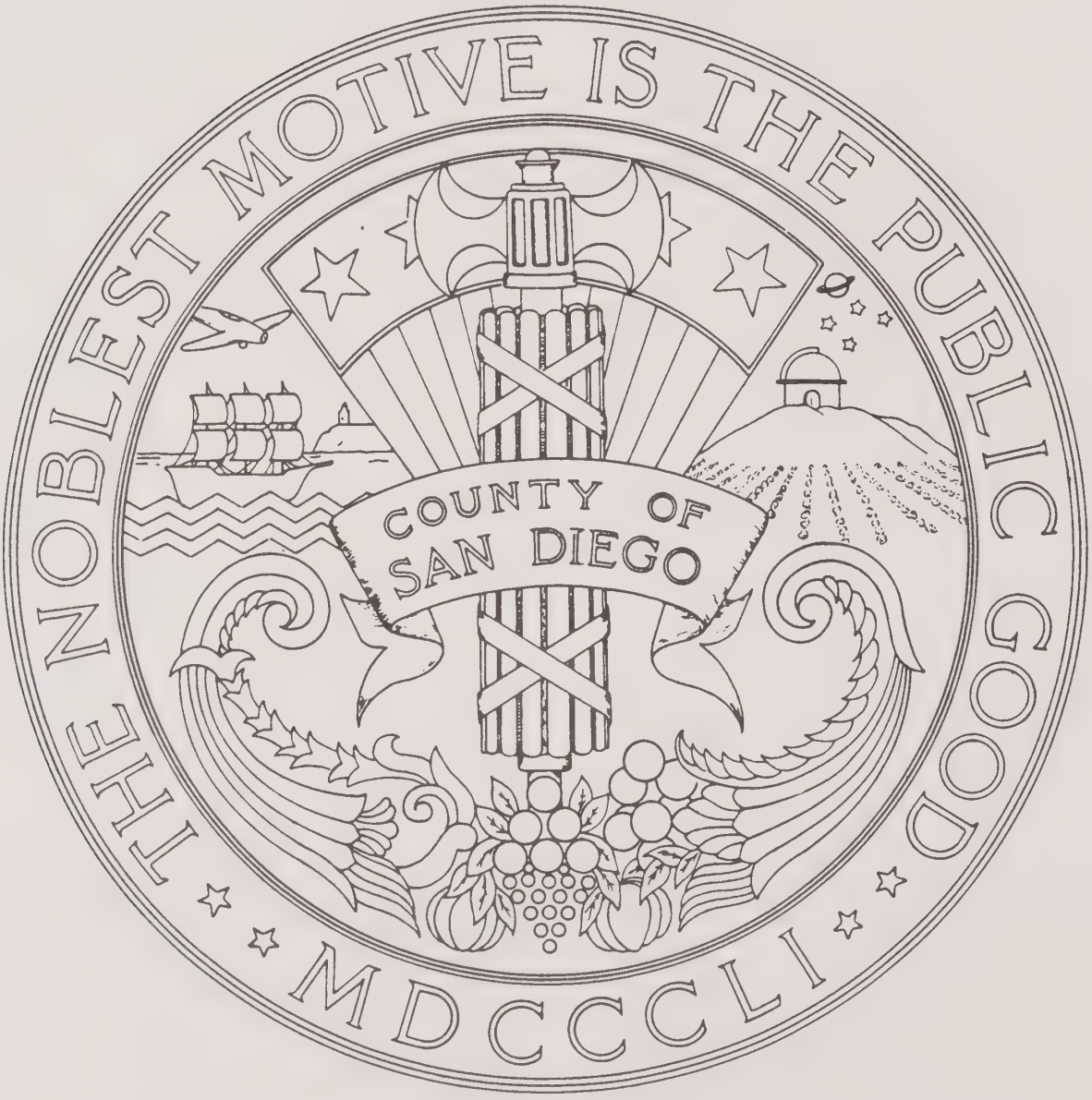
In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of San Diego, at June 30, 1989, and the results of its operations and the changes in financial position of its proprietary fund types and similar trust fund for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and account group financial statements and schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County of San Diego. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Peat Marwick Main & Co.

October 6, 1989

Member Firm of
Klynveld Peat Marwick Goerdeler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GENERAL PURPOSE FINANCIAL STATEMENTS

THESE STATEMENTS PROVIDE A SUMMARY OVERVIEW OF THE FINANCIAL POSITION OF ALL FUNDS AND ACCOUNT GROUPS AND OF THE OPERATING RESULTS BY FUND TYPES. THEY ALSO SERVE AS AN INTRODUCTION TO THE MORE DETAILED STATEMENTS AND SCHEDULES THAT FOLLOW.

GENERAL PURPOSE STATEMENTS

IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD, THE FOLLOWING GENERAL PURPOSE STATEMENTS ARE PRESENTED:

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS) - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCE - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND

NOTES TO FINANCIAL STATEMENTS

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

	GOVERNMENTAL FUND TYPES			
ASSETS	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Equity in Pooled Cash and Investments	$ 23,527	46,037	2	11,517
Cash with Fiscal Agent		115	21,558	42,437
Collections in Transit	723	89		1
Imprest Cash	120	6		
Investments, at Amortized Cost				
Taxes Receivable	29,569	519		
Accounts and Notes Receivable, Net	66,789	7,609	489	7,543
Due from Other Funds	208,503	4,050	3	1,544
Due from Other Funds - Loans	289	102		
Inventory of Material and Supplies	24,264	3,723		
Deposits with Others	15	119		2,414
Restricted Assets:				
Equity in Pooled Cash and Investments				
Due From Other Funds				
Cash with Fiscal Agent				
Fixed Assets, Net				
Amount Available in Debt Service Funds				
Amount to be Provided for Retirement of General Long-Term Debt				
Total Assets	$353,799	62,369	22,052	65,456
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$ 31,800	1,434	59	5,104
Accrued Payroll	21,943	1,347		
Accrued Interest				
Amount Due for Tax and Revenue Anticipation Notes	166,780			
Due to Other Funds	3,389	1,915		4,888
Obligation Under Reverse Repurchase Agreements	1,746	3,417		855
Deposits from Others		3		
Due to Other Funds - Loans		2,078		700
Amounts Payable to Grantor Agency				
Amount Due Employees for Deferred Compensation				
Deferred Property Tax Revenue	27,186	478		
Other Deferred Revenue	83	692		3,284
Tax Collections Due to Other Governmental Entities				
Agency Funds Held for Other Governmental Entities				
County Advance				
Long-Term Debt Payable				
Total Liabilities	252,927	11,364	59	14,831
Fund Equity				
Investment in General Fixed Assets				
Contributed Capital				
Retained Earnings:				
Reserved for Revenue Bond Restrictions				
Reserved for Landfill Closure				
Unreserved				
Fund Balances:				
Reserved for Encumbrances	42,526	14,410		1,835
Reserved for Loans	1,982	5,788		
Reserved for Deposits with Others	15	54		
Reserved for Inventory of Material and Supplies	24,264	2,600		
Reserved for Debt Service			21,819	
Reserved for Retirements				
Unreserved:				
Designated for Insurance				
Designated for Subsequent Years' Expenditures	2,089			
Undesignated	29,996	28,153	174	48,790
Total Fund Equity	100,872	51,005	21,993	50,625
Total Liabilities and Fund Equity	$353,799	62,369	22,052	65,456

See Notes to Financial Statements

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 1A

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1989	1988
64,005	15,673	1,680,011			1,840,772	1,561,035
165		35,480			99,755	84,671
139	59	10,687			11,698	13,989
8	100	47			281	256
		571,134			571,134	558,486
445		74,748			105,281	93,117
3,812	12	53,840			140,094	107,688
2,584	1,778	13,277			231,739	207,817
429	2,041				2,861	3,027
124	2,168				30,279	27,845
42					2,590	4,851
4,123					4,123	3,370
77					77	42
						80
64,724	10,201		589,319		664,244	564,895
				21,993	21,993	20,207
				459,391	459,391	376,044
140,677	32,032	2,439,224	589,319	481,384	4,186,312	3,627,420
2,090	1,489	1,141			43,117	37,085
279					23,569	18,629
23					23	26
					166,780	157,748
1,300	379	228,958			240,829	214,417
5,056	1,163	163,219			175,456	203,889
300					303	27
		83			2,861	3,027
735					735	470
		46,721			46,721	37,549
					27,664	25,068
					4,059	7,263
		135,658			135,658	116,522
		986,450			986,450	780,712
		26,342			26,342	27,852
4,014				481,384	485,398	401,613
13,797	3,031	1,588,572		481,384	2,365,965	2,031,897
			589,319		589,319	495,414
46,319	13,553				59,872	51,775
15,396					15,396	1,743
1,634					1,634	
63,531	15,448				78,979	75,378
					58,771	45,578
					7,770	6,984
					69	69
					26,864	24,848
					21,819	19,663
		850,652			850,652	784,660
						2,000
					2,089	2,010
					107,113	85,401
126,880	29,001	850,652	589,319		1,820,347	1,595,523
140,677	32,032	2,439,224	589,319	481,384	4,186,312	3,627,420

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1989
With Comparative Figures for Year Ended June 30, 1988
(In Thousands)

STATEMENT 1B

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTALS (MEMORANDUM ONLY) 1989	1988
Revenue:						
Taxes	$ 300,811	14,303		787	315,901	279,315
Licenses, Permits, and Franchises	17,848	6,844			24,692	20,281
Fines, Forfeitures, and Penalties	7,957	1,313		5,800	15,070	11,266
Revenue from Use of Money and Property	17,294	5,852	1,755	4,425	29,326	25,369
Aid from Other Governmental Agencies - State	510,810	25,763		9,155	545,728	471,655
Aid from Other Governmental Agencies - Federal	218,165	26,921		2,347	247,433	212,388
Aid from Other Governmental Agencies - Other	3,144	1,077		554	4,775	2,581
Charges for Current Services	92,426	19,860		2	112,288	102,414
Other Revenue	9,942	2,604		11,700	24,246	23,895
Total Revenue	1,178,397	104,537	1,755	34,770	1,319,459	1,149,164
Expenditures:						
Current:						
General	139,350	24,794			164,144	151,323
Public Protection	289,994	2,453			292,447	267,927
Public Ways and Facilities	1,065	47,965			49,030	50,067
Health and Sanitation	166,748	6,198			172,946	161,086
Public Assistance	525,074				525,074	455,009
Education	235	7,924			8,159	7,932
Recreational and Cultural	5,056	219			5,275	4,902
Capital Outlay	44,793			58,986	103,779	85,186
Debt Service	9,897		18,346		28,243	20,666
Intergovernmental		12			12	404
Total Expenditures	1,182,212	89,565	18,346	58,986	1,349,109	1,204,502
Excess of Revenue Over (Under) Expenditures	(3,815)	14,972	(16,591)	(24,216)	(29,650)	(55,338)
Other Financing Sources (Uses):						
Issuance of Lease Purchases	44,793				44,793	29,986
Operating Transfers In	1,612	11,000	18,640	19,837	51,089	79,083
Operating Transfers (Out)	(21,529)	(13,375)	(2,291)	(13,894)	(51,089)	(79,083)
Long-Term Debt Proceeds		443	2,028	18,313	20,784	39,159
Total Other Financing Sources (Uses)	24,876	(1,932)	18,377	24,256	65,577	69,145
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	21,061	13,040	1,786	40	35,927	13,807
Fund Balances - Beginning of Year	78,012	37,736	20,207	50,598	186,553	170,868
Residual Equity Transfers From (To) Other Funds	18	(5)		(13)	-0-	-0-
Increase (Decrease) in: Reserve for Inventory of Material and Supplies	1,781	234			2,015	1,878
Fund Balances - End of Year	$ 100,872	51,005	21,993	50,625	224,495	186,553

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1989
(In Thousands)

STATEMENT 1C

	GENERAL FUND		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:			
Taxes	$ 300,811	296,187	4,624
Licenses, Permits, and Franchises	17,848	16,303	1,545
Fines, Forfeitures, and Penalties	7,957	11,995	(4,038)
Revenue from Use of Money and Property	17,294	16,512	782
Aid from Other Governmental Agencies - State	510,810	521,433	(10,623)
Aid from Other Governmental Agencies - Federal	218,165	222,213	(4,048)
Aid from Other Governmental Agencies - Other	3,144	4,143	(999)
Charges for Current Services	92,426	91,242	1,184
Other Revenue	9,942	8,181	1,761
Total Revenue	1,178,397	1,188,209	(9,812)
Expenditures:			
Current:			
General	146,537	156,926	10,389
Public Protection	298,362	303,714	5,352
Public Ways and Facilities	1,132	1,217	85
Health and Sanitation	173,306	181,067	7,761
Public Assistance	527,248	542,655	15,407
Education	235	238	3
Recreational and Cultural	5,138	5,473	335
Capital Outlay			
Debt Service	9,897	10,095	198
Intergovernmental			
Total Expenditures	1,161,855	1,201,385	39,530
Excess of Revenue Over (Under) Expenditures	16,542	(13,176)	29,718
Other Financing Sources (Uses):			
Operating Transfers In	1,612	1,740	(128)
Operating Transfers (Out)	(39,619)	(39,858)	239
Long-Term Debt Proceeds			
Total Other Financing Sources (Uses)	(38,007)	(38,118)	111
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(21,465)	(51,294)	29,829
Fund Balances - Beginning of Year	78,012	78,012	-0-
Residual Equity Transfers From (To) Other Funds	18		18
Increase (Decrease) in: Reserve for Inventory of Material and Supplies	1,781		1,781
Fund Balances - End of Year	$ 58,346	26,718	31,628

Continued on next page

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1989
(In Thousands)

STATEMENT 1C (cont'd)

	SPECIAL REVENUE FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:			
Taxes	$ 14,303	16,501	(2,198)
Licenses, Permits, and Franchises	6,844	5,853	991
Fines, Forfeitures, and Penalties	1,313	1,287	26
Revenue from Use of Money and Property	5,852	3,337	2,515
Aid from Other Governmental Agencies - State	25,763	26,030	(267)
Aid from Other Governmental Agencies - Federal	26,921	39,259	(12,338)
Aid from Other Governmental Agencies - Other	1,077	3,266	(2,189)
Charges for Current Services	19,860	28,900	(9,040)
Other Revenue	2,604	6,072	(3,468)
Total Revenue	104,537	130,505	(25,968)
Expenditures:			
Current:			
General	25,090	40,732	15,642
Public Protection	2,899	5,628	2,729
Public Ways and Facilities	56,981	77,857	20,876
Health and Sanitation	6,740	8,160	1,420
Public Assistance			
Education	8,239	9,007	768
Recreational and Cultural	225	5,967	5,742
Capital Outlay			
Debt Service			
Intergovernmental	12		(12)
Total Expenditures	100,186	147,351	47,165
Excess of Revenue Over (Under) Expenditures	4,351	(16,846)	21,197
Other Financing Sources (Uses):			
Operating Transfers In	11,000	10,033	967
Operating Transfers (Out)	(17,164)	(6,591)	(10,573)
Long-Term Debt Proceeds	443	443	-0-
Total Other Financing Sources (Uses)	(5,721)	3,885	(9,606)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(1,370)	(12,961)	11,591
Fund Balances - Beginning of Year	37,736	37,736	-0-
Residual Equity Transfers From (To) Other Funds	(5)		(5)
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies	234		234
Fund Balances - End of Year	$ 36,595	24,775	11,820

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See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1989
(In Thousands)

STATEMENT 1C (cont'd)

	DEBT SERVICE FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:			
Taxes	$		
Licenses, Permits, and Franchises			
Fines, Forfeitures, and Penalties			
Revenue from Use of Money and Property	1,755	5	1,750
Aid from Other Governmental Agencies - State			
Aid from Other Governmental Agencies - Federal			
Aid from Other Governmental Agencies - Other			
Charges for Current Services			
Other Revenue			
Total Revenue	1,755	5	1,750
Expenditures:			
Current:			
General			
Public Protection			
Public Ways and Facilities			
Health and Sanitation			
Public Assistance			
Education			
Recreational and Cultural			
Capital Outlay			
Debt Service	18,346	18,354	8
Intergovernmental			
Total Expenditures	18,346	18,354	8
Excess of Revenue Over (Under) Expenditures	(16,591)	(18,349)	1,758
Other Financing Sources (Uses):			
Operating Transfers In	18,640	7,699	10,941
Operating Transfers (Out)	(2,291)		(2,291)
Long-Term Debt Proceeds	2,028	2,028	-0-
Total Other Financing Sources (Uses)	18,377	9,727	8,650
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	1,786	(8,622)	10,408
Fund Balances - Beginning of Year	20,207	20,207	-0-
Residual Equity Transfers From (To) Other Funds			
Increase (Decrease) in: Reserve for Inventory of Material and Supplies			
Fund Balances - End of Year	$21,993	11,585	10,408

Continued on next page

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1989
(In Thousands)

STATEMENT 1C (cont'd)

	CAPITAL PROJECTS FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:			
Taxes	$ 787	13,670	(12,883)
Licenses, Permits, and Franchises			
Fines, Forfeitures, and Penalties	5,800	11,150	(5,350)
Revenue from Use of Money and Property	4,425	57	4,368
Aid from Other Governmental Agencies - State	9,155	75,452	(66,297)
Aid from Other Governmental Agencies - Federal	2,347	6,599	(4,252)
Aid from Other Governmental Agencies - Other	554	988	(434)
Charges for Current Services	2	38	(36)
Other Revenue	11,700	49,517	(37,817)
Total Revenue	34,770	157,471	(122,701)
Expenditures:			
Current:			
General			
Public Protection			
Public Ways and Facilities			
Health and Sanitation			
Public Assistance			
Education			
Recreational and Cultural			
Capital Outlay	60,806	250,087	189,281
Debt Service			
Intergovernmental			
Total Expenditures	60,806	250,087	189,281
Excess of Revenue Over (Under) Expenditures	(26,036)	(92,616)	66,580
Other Financing Sources (Uses):			
Operating Transfers In	19,837	40,886	(21,049)
Operating Transfers (Out)	(13,909)	(13,954)	45
Long-Term Debt Proceeds	18,313	22,182	(3,869)
Total Other Financing Sources (Uses)	24,241	49,114	(24,873)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(1,795)	(43,502)	41,707
Fund Balances - Beginning of Year	50,598	50,598	-0-
Residual Equity Transfers From (To) Other Funds	(13)		(13)
Increase (Decrease) in: Reserve for Inventory of Material and Supplies			
Fund Balances - End of Year	$48,790	7,096	41,694

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See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1989
(In Thousands)

STATEMENT 1C (cont'd)

	TOTALS (MEMORANDUM ONLY)		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:			
Taxes	$ 315,901	326,358	(10,457)
Licenses, Permits, and Franchises	24,692	22,156	2,536
Fines, Forfeitures, and Penalties	15,070	24,432	(9,362)
Revenue from Use of Money and Property	29,326	19,911	9,415
Aid from Other Governmental Agencies - State	545,728	622,915	(77,187)
Aid from Other Governmental Agencies - Federal	247,433	268,071	(20,638)
Aid from Other Governmental Agencies - Other	4,775	8,397	(3,622)
Charges for Current Services	112,288	120,180	(7,892)
Other Revenue	24,246	63,770	(39,524)
Total Revenue	1,319,459	1,476,190	(156,731)
Expenditures:			
Current:			
General	171,627	197,658	26,031
Public Protection	301,261	309,342	8,081
Public Ways and Facilities	58,113	79,074	20,961
Health and Sanitation	180,046	189,227	9,181
Public Assistance	527,248	542,655	15,407
Education	8,474	9,245	771
Recreational and Cultural	5,363	11,440	6,077
Capital Outlay	60,806	250,087	189,281
Debt Service	28,243	28,449	206
Intergovernmental	12		(12)
Total Expenditures	1,341,193	1,617,177	275,984
Excess of Revenue Over (Under) Expenditures	(21,734)	(140,987)	119,253
Other Financing Sources (Uses):			
Operating Transfers In	51,089	60,358	(9,269)
Operating Transfers (Out)	(72,983)	(60,403)	(12,580)
Long-Term Debt Proceeds	20,784	24,653	(3,869)
Total Other Financing Sources (Uses)	(1,110)	24,608	(25,718)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(22,844)	(116,379)	93,535
Fund Balances - Beginning of Year	186,553	186,553	-0-
Residual Equity Transfers From (To) Other Funds	-0-		-0-
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies	2,015		2,015
Fund Balances - End of Year	$ 165,724	70,174	95,550

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND
Year Ended June 30, 1989
With Comparative Figures for Year Ended June 30, 1988
(In Thousands)

STATEMENT 1D

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	PENSION TRUST	1989	1988
Operating Revenue:					
Charges for Services	$ 45,648	25,861		71,509	58,887
Investment Income			57,453	57,453	87,230
Contributions			65,859	65,859	69,241
Total Operating Revenue	45,648	25,861	123,312	194,821	215,358
Operating Expenses:					
Salaries	6,081			6,081	5,435
Benefit Payments			48,492	48,492	43,860
Cost of Materials		18,678		18,678	16,532
Repairs and Maintenance	277	2,715		2,992	3,337
Fuel		876		876	802
Equipment Rental	1,178			1,178	926
Sewage Processing	3,497			3,497	3,036
Contracted Services	20,973			20,973	15,403
Depreciation	2,045	1,411		3,456	3,200
Utilities	148			148	186
Other	4,040	1,287	8,828	14,155	13,564
Total Operating Expense	38,239	24,967	57,320	120,526	106,281
Operating Income (Loss)	7,409	894	65,992	74,295	109,077
Nonoperating Revenue:					
Interest	5,127	1,286		6,413	4,800
Taxes	199			199	189
Grants	2,874			2,874	2,767
Other	2,589			2,589	546
Gain on Disposal of Equipment	4			4	
Total Nonoperating Revenue	10,793	1,286		12,079	8,302
Nonoperating Expenses:					
Interest on Long-Term Debt	150			150	180
Loss on Disposal of Equipment	757			757	1
Retirement of Fixed Assets		230		230	1,181
Other	381	118		499	298
Total Nonoperating Expense	1,288	348		1,636	1,660
Nonoperating Income (Loss)	9,505	938		10,443	6,642
Net Income (Loss)	16,914	1,832	65,992	84,738	115,719
Equity Conveyed to Other Entities					(697)
Depreciation on Grant Funded Fixed Assets	142			142	128
Increase (Decrease) in Retained Earnings	17,056	1,832	65,992	84,880	115,150
Retained Earnings/Fund Balance - Beginning Balance	63,505	13,616	784,660	861,781	746,631
Retained Earnings/Fund Balance - Ending Balance	$ 80,561	15,448	850,652	946,661	861,781

See Notes to Financial Statements

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND
Year Ended June 30, 1989
With Comparative Figures for Year Ended June 30, 1988
(In Thousands)

STATEMENT 1E

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	PENSION TRUST	1989	1988
Sources of Working Capital:					
Operations:					
Net Income (Loss)	$16,914	1,832	65,992	84,738	115,719
Items Not Requiring Working Capital:					
Depreciation	2,045	1,411		3,456	3,200
Loss(Gain) on Disposal of Equipment	753	57		810	306
Working Capital Provided by Operations	19,712	3,300	65,992	89,004	119,225
Capital Contributions, Net	7,200	998		8,198	(1,026)
Proceeds from Sale of Fixed Assets	44	286		330	721
Increase in Long-Term Debt					24
Retirement of Fixed Assets	63			63	5,267
Proceeds Received From Long-Term Receivables		522		522	1,050
Total Sources of Working Capital	27,019	5,106	65,992	98,117	125,261
Uses of Working Capital:					
Acquisition of Fixed Assets	8,256	1,806		10,062	8,734
Payment of Long Term Debt	1,342			1,342	2,348
Increases in Long-Term Receivables	6	236		242	721
Equity Conveyed to Other Entities					697
Total Uses of Working Capital	9,604	2,042		11,646	12,500
Net Increase (Decrease) in Working Capital	$17,415	3,064	65,992	86,471	112,761
Elements of Net Increase (Decrease) in Working Capital:					
Equity in Pooled Cash and Investments	$15,385	1,679	75,485	92,549	65,442
Cash with Fiscal Agent	80			80	
Collections in Transit	105	19		124	(13)
Imprest Cash	1			1	1
Investments			12,743	12,743	82,109
Taxes Receivable	111			111	46
Accounts and Notes Receivable, Net	1,517	4	2,028	3,549	(188)
Due from Other Funds	580	394		974	1,068
Due from Other Funds - Loans	(1)			(1)	5
Inventory of Material and Supplies	7	277		284	(133)
Deposit with Others	(55)			(55)	
Accounts Payable	(1,170)	71	(160)	(1,259)	(640)
Accrued Payroll	(62)			(62)	(59)
Accrued Interest	3			3	2
Due to Other Funds	(296)	(11)		(307)	(501)
Obligations Under Reverse Repurchase Agreements	1,709	631	(25,614)	(23,274)	(35,698)
Deposits from Others	(300)			(300)	
Amount Payable to Grantor Agency	(265)			(265)	(103)
Other Deferred Revenue	66			66	(66)
County Advance			1,510	1,510	1,489
Net Increase (Decrease) in Working Capital	$17,415	3,064	65,992	86,471	112,761

See Notes to Financial Statements

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1989

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of San Diego conform to generally accepted accounting principles (GAAP) applicable to governmental units. The following is a summary of the more significant of such policies.

A. SCOPE OF FINANCIAL REPORTING ENTITY

The accompanying financial statements report on the financial activities of the County and those County-related entities that meet the criteria for inclusion established by the National Council on Governmental Accounting, Statement 3, as adopted by the Governmental Accounting Standards Board (GASB). The basic criterion for including other entities within the County financial statements is the exercise of oversight responsibility over such other entities by the County Board of Supervisors. In determining the County's exercise of oversight responsibility with respect to another entity, consideration is given to such factors as: financial interdependency, selection of the governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

The County, therefore, has included the following entities in its financial statements.

County Service Areas
Flood Control Zones
Lighting Maintenance Districts
Spring Valley Park & Recreation District
Air Pollution Control District
County of San Diego Housing Authority
Sanitation Districts
El Cajon-San Diego County Civic Center Authority
Vista-County of San Diego Building Authority
San Diego County Ramona Administrative Building Authority
San Diego County Redevelopment Agency
San Diego County Capital Asset Leasing Corporation (SANCAL)
San Diego County Employees' Retirement Association

The first six entities in the above list are included as special revenue funds, the sanitation districts as enterprise funds, and the Joint Powers Authorities and the Redevelopment Agency as capital projects and debt service funds. SANCAL, a non-profit corporation, is included as a special revenue fund, capital projects fund and a debt service fund. The financial position and results of operations of the San Diego County Employees' Retirement Association are included herein as of and for the year ended December 31, 1988, the most recent fiscal year end of the Association. The Association is governed by a nine person Board of Directors: 4 members of which are elected by retired and present employee members of the Association; 4 members of which are appointed by the County Board of Supervisors; one member is represented by the County Treasurer, an independently elected County Officer. Although the County Board of Supervisors has no authority over the day-to-day operations of the Retirement Association's financial activities and may not appropriate the Association's operating surplus, the Board of Supervisors is required to finance Association actuarial deficits through increased contribution rates. As a result of the Association's financial interdependency with the County, the Association is classified as a pension trust fund.

Activities of the Chula Vista Redevelopment Agency have not been included since its operations are administered by an independent elected legislative body. Also, activities of the San Diego Regional Building Authority have not been included since the County Board of Supervisors has no authority to govern, manage, assume fiscal accountability, or approve budgets. Both Agencies have entered into long-term capital leases with the County which are reflected in the County's General Fixed Assets Account Group and the General Long-Term Debt Account Group.

Other local governmental entities provide public services to the residents of the County including 18 cities, 43 school districts, and numerous special districts that provide specialized services such as fire protection, sanitation and water services to County residents. The operations of these entities have not been included since each entity is responsible for conducting its own day-to-day operations and is accountable to its own separately elected governing board. The County Board of Supervisors has no authority to govern, manage, approve budgets, assume fiscal accountability, establish revenue limits, or appropriate surplus funds available in these entities. However, assets held by the County in its capacity as an agent for these entities are included in the agency funds. Complete financial statements are available from each individual entity.

B. BASIS OF PRESENTATION

The financial transactions of the County are recorded in individual funds and account groups. The various funds and account groups are reported by type in the financial statements. Amounts in the "totals-memorandum only" columns in the financial statements represent a summation of the combined financial statement line items of the fund types and account groups and are presented only for analytical purposes. The summation includes fund types and account groups that use different bases of accounting, both restricted and unrestricted amounts, and the caption "amount to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "totals-memorandum only" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the County.

The County uses the following fund categories, fund types, and account groups:

Governmental Fund Types

General Fund - To account for all financial resources except those required to be accounted for in another fund. The general fund is the County's operating fund.

Special Revenue Funds - To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Included in these funds are the general funds of various component entities as described in Note 1A.

Debt Service Fund - To account for the accumulation of resources for the payment of principal and interest on general long-term debt.

Capital Project Funds - To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund types).

Proprietary Fund Types

Enterprise Funds - To account for operations (a) that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - To account for the financing of goods or services provided by one department to other departments of the County, or to other governments, on a cost-reimbursement basis.

Fiduciary Fund Types

Pension Trust Fund - To account for the financial activities of the San Diego County Employees' Retirement Association.

Agency Funds - To account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities.

Account Groups

General Fixed Assets Account Group - To account for all fixed assets of the County, except those accounted for in the proprietary fund type.

General Long-Term Debt Account Group - To account for all long-term obligations of the County, except those accounted for in proprietary fund type.

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Governmental and Agency fund types are accounted for on the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance. Revenues which are accrued include real and personal property taxes, sales tax, interest, and state and federal grants and subventions. Real property taxes are levied on October 15 against owners of record at

March 1. The taxes are due in two installments on November 1 and February 1 and become delinquent after December 10 and April 10, respectively. Property tax revenue is recognized in the fiscal year for which the taxes have been levied, provided it is collected within 60 days of the end of the fiscal year.

Expenditures are generally recognized when the related liability is incurred. Exceptions to this general rule include: (1) principal and interest on long-term debt which is recognized when due; (2) prepaid expenses which are reported as current period expenditures, rather than allocated; and (3) accumulated unpaid vacation, sick leave, and other employee benefits which are reported in the period due and payable rather than in the period earned by employees.

The Pension Trust Fund and proprietary fund types are accounted for on the accrual basis of accounting. Their revenues are recognized in the period earned and expenses are recognized in the period incurred. There are no unbilled utility service receivables for the proprietary fund types.

D. BUDGETARY ACCOUNTING

General Budget Policies

An operating budget is adopted each fiscal year for all governmental fund types on the modified accrual basis, except that encumbrances are treated as budgeted expenditures in the year of incurrence of commitment to purchase. Additionally, long-term capital lease obligations are not budgeted as an expenditure and source of funds in the year the asset is acquired and deposits with other governmental agencies are budgeted as expenditures in the year deposited. For purposes of a budgetary presentation, actual GAAP expenditures have been adjusted to include encumbrances outstanding at year end and deposits with other governmental agencies, if any, treated as budgeted expenditures in the year incurred, and to exclude long-term capital leases recorded as long-term obligations of the County.

The following encumbrances amounts existed at year end and therefore were included in the Statements of Revenue and Expenditures-Budget and Actual (Budgetary Basis) in order to provide a meaningful comparison of the actual results of operations with the budget (in thousands):

	Encumbrances
General Fund	$42,526
Special Revenue Funds	14,410
Capital Projects Funds	1,835

Budgetary control is generally exercised at the expenditure object level within department. All amendments to the adopted budget require Board approval and, as such, reported budget figures are as originally adopted or subsequently amended by the Board. Supplemental appropriations during the year ended June 30, 1989, amounted to $81,150,270 in the General Fund. Unencumbered appropriations lapse at year end.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary control in the governmental fund types. Encumbrances outstanding at year end do not constitute expenditures or liabilities, but are reported as reservations of fund balance for subsequent-year expenditures.

The following schedule is a reconciliation of the budgetary and GAAP fund balances (in thousands):

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Fund Balance-Budgetary Basis	$ 58,346	36,595	21,993	48,790
Encumbrances Outstanding at Year End	42,526	14,410		1,835
Fund Balances-GAAP Basis	$100,872	51,005	21,993	50,625

E. ASSETS, LIABILITIES, AND FUND EQUITY

Inventories

Inventories, which consist of expendable supplies, are stated at average cost. They are accounted for as expenditures at the time of purchase and reported in the balance sheet of the General Fund and the Special Revenue Funds of the County Library and Special Districts as an asset with an offsetting reserve. Inventory held by the Road Fund, a special revenue fund, and the proprietary fund types is carried at average cost and is expended when consumed.

Fixed Assets

General fixed assets are recorded as expenditures in the governmental fund types at time of purchase. These assets are capitalized at cost in the General Fixed Assets Account Group. In the case of acquisitions through gifts or contributions, such assets are recorded at fair market value at the time received. No depreciation has been provided on general fixed assets. Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, have not been capitalized. Such assets normally are immovable and of value only to the County; therefore, the purposes of stewardship and cumulative accountability for capital expenditures are satisfied without recording these assets. Proprietary fund type fixed assets are reported in those funds at cost or estimated fair market value at time of donation. Depreciation is charged to operations of proprietary funds over the fixed assets' estimated useful lives using the straight-line method for structures and improvements, and the hours/miles-of-service method for equipment. The estimated useful lives are as follows:

Structure & Improvements	5-50 years
Equipment	4-20 years

Long-Term Liabilities

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-Term Debt Account Group. Long-term liabilities of all proprietary fund types are accounted for in the respective funds.

Accumulated leave benefits including vacation, sick leave and compensatory time worked in the amount of $38,027,490 for the governmental fund types at June 30, 1989 is also recorded in the General Long-Term Debt Account Group. These amounts would not be expected to be liquidated from expendable available financial resources but would be expected to be liquidated in future years as employees elect to use these benefits as prescribed by Civil Service rules and regulations.

Reservation/Designation of Fund Equity

Portions of fund equity in the Financial Statements have been reserved for specific purposes. The nature and purpose of these reservations are explained below:

Reserved for Revenue Bond Restrictions

This reserve represents that portion of retained earnings segregated in accordance with various provisions of the revenue bond indentures.

Reserved for Landfill Closure

This reserve represents a portion of retained earnings segregated as required by State statutes for the future costs of closing existing landfills to comply with environmental and health regulatory standards.

Reserved for Encumbrances

This represents the segregation of that portion of available fund balance reserved for encumbrances existing at year end which will result in subsequent-year expenditures.

Reserved for Loans

This reserve represents the segregation of a portion of the fund balance to indicate that assets equal to the amount of the reservation are invested in long-term loans to another fund and are, therefore, not available for appropriation.

Reserved for Deposits with Others

Amounts deposited with the courts from the Road Fund in connection with the condemnation of property for street and road purposes are held in a reserve account until paid out to property owners. Also, deposits with other jurisdictions in connection with joint construction projects are included in this reserve account until paid.

Reserved for Inventory of Materials and Supplies

This represents the segregation of that portion of available fund balance in the form of inventories to be consumed and therefore not available for appropriation and expenditure.

Reserved for Debt Service

This reserve represents that portion of fund balance specifically segregated for the payment of Lease Revenue Bond/Certificates of Participation principal and interest according to various provisions of the debt indentures.

Reserved for Retirements

This reserve represents that portion of fund balance segregated within the Pension Trust Fund for employee retirements.

Designated for Insurance

This designation represents that portion of fund balance segregated to provide a funding resource for general liability claims in excess of yearly self insurance appropriations.

Designated for Subsequent Years' Expenditures

This designation represents that portion of fund balance segregated to provide a financing resource for certain planned future expenditures.

Comparative Data/Totals Only

Comparative data for the prior year has been presented in certain of the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. Also, certain of the prior year amounts have been reclassified to conform with the current year financial statement presentations.

2. FUND DEFICITS

The following funds have accumulated deficits at June 30, 1989 (in thousands):

Flood Control Zones Special Revenue Fund	$ 62
San Diego County Redevelopment Agency (SDCRA) Capital Projects Fund	$452

The deficits within the Flood Control Zones and SDCRA funds are due to the use of loan proceeds in advance of the receipt of benefit fees or incremental tax revenues. These deficits are expected to be reduced in subsequent years as expected revenues are realized.

3. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. EQUITY IN POOLED CASH AND INVESTMENTS, CASH, INVESTMENTS, AND OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS

The County maintains a cash and investment pool that is available for use by all funds of the County as well as the funds of other agencies for which the County treasury is the depository. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in Pooled Cash and Investments." Interest earned on the pooled funds is accrued in a pooled interest apportionment fund.

"Cash with Fiscal Agents" represents amounts on deposit with trustees for Joint Powers Authorities, SANCAL, County revolving funds and deferred compensation.

"Investments" represents Pension Trust Fund investments and bonds held for other agencies.

Deposits: At year end the carrying value and bank balance of the County's deposits was $167,350,000. Of the bank balance, $1,600,000 was covered by federal depository insurance. The remaining $165,750,000 was collateralized according to State statues which require depositories having public funds on deposit to maintain a pool of securities with the agent of the depository having a market value of at least 10 percent in excess of the total amount of all public funds on deposit. These securities are held by the depository's trust department or agent in the County's name.

Investments: State statutes authorize the County to invest in obligations of the U.S. Treasury, agencies and instrumentalities, commercial paper rated A-1 by Standard and Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers acceptances, repurchase and reverse repurchase agreements, and negotiable certificates of deposit issued by national and state licensed or chartered banks or federal or state savings and loan associations. Pension Trust Fund investments are authorized by the County Employees' Retirement Law of 1937. Statutes authorize a "Prudent Expert" guidelines as to the form and types of investments which may be purchased. The County's investments categorized by type, carrying value, and market value at June 30, 1989, are shown below. All investments are either held by the County or its agent in the County's name.

	Carrying Amount (In Thousands)	Market Value (In Thousands)
Repurchase agreements	$ 91,319	$ 91,356
U.S. Government securities	640,772	641,597
Banker's acceptances	190,021	193,796
Negotiable certificates of deposit	486,689	502,375
Commercial paper	161,795	164,048
Corporate notes	169,108	172,052
Corporate bonds	84,676	83,409
Common and preferred stock	288,570	329,848
Other	59,176	61,496
Total Investments held by County or its agent in the County's name	$2,172,126	$2,239,977
Investments held by broker-dealers under reverse repurchase agreements:		
U.S. Government Securities	175,456	176,638
Total Investments of the County	2,347,582	2,416,615
Investments held by the County for other agencies	852	817
Total Investments	$2,348,434	$2,417,432

Due to significantly higher cash flows and market conditions at certain times during the year, the County's investments in repurchase agreements increased significantly and were substantially higher at those times than at year end.

Reverse Repurchase Agreements: State statutes permit the County to enter into reverse repurchase agreements, that is, a sale of securities with a simultaneous agreement to repurchase them in the future at the same price plus a contract rate of interest. Since the aggregate amount of reverse repurchase agreement obligations marginally exceeded the aggregate market value of the securities underlying those agreements at June 30, 1989, there was no credit risk to the County at June 30, 1989.

B. GENERAL FIXED ASSETS

The following is a summary of investment in general fixed assets by sources and a summary of changes in general fixed assets as of and for the year ended June 30, 1989.

Source of Investment in General Fixed Assets
By Fund at June 30, 1989 (in thousands)

General Fund:	
General Fund Revenues	$432,812
Federal and State Grants	3,917
Special Revenue Funds:	
Special Revenue Fund Revenues	13,304
Special Revenue State & Federal Grants	708
Capital Projects Funds:	
Lease Revenue Bonds	138,578
Total	$589,319

Summary of Changes in General Fixed Assets by Class
For the Year Ended June 30, 1989 (in thousands)

	BEGINNING BALANCE	ADDITIONS	DELETIONS	ENDING BALANCE
Land	$ 77,202	3,896	1,176	79,922
Structures & Improvements	277,614	44,306	37	321,883
Equipment	102,309	35,504	18,733	119,080
Construction in Progress	38,289	31,133	988	68,434
Total	$495,414	114,839	20,934	589,319

C. PROPRIETARY FUND TYPE FIXED ASSETS

Following is a summary of Proprietary Fund Type Fixed assets by class as of June 30, 1989 (in thousands):

	Enterprise	Internal Service
Land	$11,619	$
Structures & Improvements	63,208	180
Equipment	5,898	15,836
Construction in Progress	9,706	
Total	90,431	16,016
Less Accumulated Depreciation	25,707	5,815
Net	$64,724	$10,201

D. SAN DIEGO COUNTY EMPLOYEES' RETIREMENT SYSTEM

(1) Plan Description

The County contributes to the San Diego County Employees' Retirement Association (SDCERA), a single employer public employee retirement system, established July 1, 1939, under provisions of the County Retirement Law of 1937. This is a contributory type plan covering substantially all employees. The system is administered by an independent Board of Retirement and operates on a calendar year basis. The plan is integrated with the Federal Social Security System. The County's payroll for employees covered by the system for the year ended December 31, 1988 was $362.9 million. Total payroll for all employees at December 31, 1988 was $372.3 million.

At December 31, 1988, SDCERA membership consisted of:

Retirees, beneficiaries and terminated members entitled to benefits but not yet receiving them:

General	6,311
Safety	416
Total	6,727

Current Employees:

Vested:	
General	6,360
Safety	922
Non-vested:	
General	5,808
Safety	522
Total	13,612

All full time permanent County employees are eligible to participate in the system. On August 15, 1978, the Association adopted a second tier to the system providing lower contribution rates and reduced benefits to employees entering the system after October 1, 1978. Employees must have 10 years of service and reach age 50 (Tier I) or age 55 (Tier II) in order to receive benefits. General members in Tier I may receive a maximum of 2 percent of their highest year average salary for each year of credited service for life providing they retire after age 57. Tier I members retiring before age 57 receive a prorata share of the maximum benefit. General members in Tier II receive 1.7 percent of their highest year average salary for each year of credited service for life after reaching age 55. The system also provides death and disability benefits established by State and County ordinances. Employees fully vest after 10 years of service and partially vest after five years of service, receiving a prorata share of benefits due a fully vested employee upon attaining retirement age.

County employees are required to contribute to the system based on age at entry, tier classification, and certain labor negotiated contracts which provide for the County to pay a portion of the employee contribution.

(2) The assets of SDCERA include long term capital leases receivable with the County with a remaining principal balance of $76,756. The Association includes no County securities in its assets.

(3) Funding Status and Progress

The amount shown below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of the credited projected benefits and is intended to help users assess SDCERA's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS. The measure is independent of the actuarial funding method used to determine contributions to the PERS, discussed in (4) below.

The pension benefit obligation was determined as part of an actuarial valuation at December 31, 1988. Significant actuarial assumptions used include (a) a rate of return on the investment of present and future assets of 8 percent per year compounded annually, (b) projected salary increases of 5 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases of 1/2 percent per year, attributable to seniority/merit, and (d) 3 percent postretirement benefit increases for Tier I and 2 percent for Tier II.

At December 31, 1988, the unfunded pension benefit obligation was $288.2 million as follows (in millions):

Pension benefit obligation:	
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	$ 612.0
Current employees	
Accumulated employee contributions including allocated investment income	150.2
Employer-financed vested	321.1
Employer-financed nonvested	17.4
Total pension benefit obligation	1,100.7
Net assets available for benefits, at cost (market value is $852.0)	812.5
Unfunded pension benefit obligation	$ 288.2

(4) Actuarially Determined Contributions Requirements and Contributions Made.

SDCERA funding policy provides for periodic employer contributions that, expressed as percentages of annual covered payroll, are sufficient to accumulate sufficient assets to pay benefits when due. Employer contribution rates as level percentages of payroll are determined using the entry age actuarial funding method. SDCERA also uses the level percentage of payroll method to amortize the unfunded liability over a closed 20 year period.

Contributions for calendar year 1988 totaling $65,859,320 ($58,450,085 employer and $7,409,235 employee) were made in accordance with actuarially determined contributions determined through an actuarial valuation performed at December 31, 1987. These contributions consisted of (a) $42,420,500 normal cost (11.6 percent of current covered payroll for calendar year 1988) and (b) $23,438,820 amortization of the unfunded actuarial accrued liability (6.4 percent of current covered payroll for calendar year 1988). The significant actuarial assumptions used to compute the actuarially

determined contribution requirement are the same as those used to compute the pension benefit obligation in D (3) above. In 1987, the assumed rate of return on the investment of present and future assets was changed from 7 percent to 8 percent and projected salary increase assumptions were changed from 4 percent to 5 percent. The effect of these changes is to reduce the County's expected contribution by $7.3 million for 1988.

(5) Trend Information

Ten year historical trend information of SDCERA showing progress made in accumulating sufficient assets to pay benefits when due is presented in the SDCERA December 31, 1988 comprehensive annual financial report. Actuarial assumptions for 1987 changed from those of prior years as discussed in D (4) above. For calendar years 1986, 1987, and 1988, respectively, available assets were sufficient to fund 61.8, 72.2 and 73.8 percent of the pension benefit obligation. Unfunded pension benefit obligation represented 129.2, 83.3, and 78.8 percent of the annual payroll for employees covered by the PERS for 1986, 1987, and 1988, respectively. Showing unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation for analysis purposes. In addition, for calendar years 1986, 1987, 1988, the County's contribution to the PERS, all made in accordance with actuarially determined requirements, were 14.8, 14.4, and 13.4 percent, respectively of annual covered payroll.

(6) Postretirement Health Care Benefits:

SDCERA, if funds are available, provides certain health care benefits to retired employees provided through group health insurance plans. The Association recognizes the cost of providing those benefits by expending annual insurance premiums, which were $5.3 million for calendar year 1988.

(7) Contributions Required Per Accounting Principles Board Opinion Number 8.

The County's method for computing actual contributions (level percentages), while actuarially sound, results in lower amounts being paid in earlier years offset by higher amounts to be contributed in later years than that required under generally accepted accounting principles. For Fiscal Year 1988-89, the amount required by generally accepted accounting principles is greater than the amount contributed using the level percentage method and is reflected as an increase of approximately $10.6 million in accrued pension contributions in the General Long-Term Debt Account Group.

E. CLAIMS AND JUDGEMENTS

The County operates a Risk Management Program whereby it is self insured for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery, public liability, and Worker Compensation. Several legal actions are pending against the County where the estimated liability either exceeds the limits of coverage provided by various insurance policies carried by the County or where no insurance coverage is provided. To the extent that the outcome of such litigation has been determined to result in a probable financial loss to the County, an estimate of such losses in the amount of $16.4 million has been included in the General Long-Term Debt Account Group to be payable out of future years resources.

F. LEASE COMMITMENTS

The County has commitments under long-term real property operating lease agreements for facilities used for operations. These leases do not meet the criteria for capitalization under FASB Statement 13. The County is the lessee under terms of five noncancellable operating leases for real property used to house certain County facilities. The combined rental cost for which the County is obligated under these leases is as follows (in thousands):

YEAR	MINIMUM LEASE PAYMENTS
1989-90	2,036
1990-91	1,988
1991-92	1,873
1992-93	1,638
1993-94	1,638
Thereafter	5,934
Total	15,107

Total rental expense for all real property operating leases for the year ended June 30, 1989, was approximately $11.4 million.

In addition to real property leases, the County has also entered into long-term operating leases for personal property, a large portion of which represents data processing and duplicating equipment. Many of these leases are subject to annual adjustment based upon negotiations. Management expects that in the normal course of business, leases that expire will be renewed or replaced by other leases. Total rental expense for these operating leases for the year ended June 30, 1989, was approximately $6.6 million.

Certain buildings and equipment are being leased under capital leases as defined in FASB Statement 13. The present value of the minimum lease obligation has been capitalized in the General Fixed Asset Account Group and is reflected as a liability in the General Long-Term Debt Account Group. The County assumes responsibility for all maintenance, repair, and structural modifications under the terms of the lease agreements.

Capital Lease-Property Class	June 30, 1989 (in thousands)
Land	$ 1,000
Structures and Improvements	124,151
Equipment	32,041
Total	$157,192

Future minimum lease payments under capital leases consisted of the following at June 30, 1989 (in thousands):

Fiscal Year	Minimum Payments
1989-90	$ 17,336
1990-91	16,709
1991-92	14,028
1992-93	12,932
1993-94	12,627
Thereafter	192,687
Total minimum Lease Payments	266,319
Less: amount representing interest	(134,469)
Net Lease Payments	$131,850

G. GENERAL LONG-TERM DEBT

General Long-Term Debt consists of lease revenue bonds/certificates of participation, capital lease obligations accounted for in accordance with NCGA Statement 5 (see Note 3F), accrued pension contributions (See Note 3D), accumulated unpaid employee leave benefits (see Note 6B) and claims and judgements (See Note 3E) as follows (in thousands):

Obligation	Interest Rate	Final Maturity Date	Original Amount	Amount Outstanding
Lease Revenue Bonds/Certificates of Participation:				
San Diego County Ramona Administrative Building Authority Lease Revenue Bonds issued April, 1972	4.70- 6.00%	1992	$ 700	170
El Cajon-San Diego County Civic Center Authority Lease Revenue Refunding Bonds issued September, 1986	4.50- 6.85%	2007	61,665	58,555
Vista-County of San Diego Building Authority Certificates of Participation issued April, 1987	5.00- 7.875%	2007	28,380	27,255
San Diego County Capital Asset Leasing Corporation (SANCAL):				
1984 Series A Leasehold Revenue Bonds issued September, 1984	7.00-10.00%	1993	11,825	6,790
1986 Refunding Leasehold Revenue Bonds issued December, 1986	4.00- 6.75%	2010	29,170	28,385
1987 Series A Leasehold Revenue Bonds issued May, 1987	4.75- 6.20%	1995	10,300	9,100
1987 Certificates of Participation issued August 1987	4.60- 7.875%	2007	39,325	38,285
1989 Certificates of Participation issued March 1989	6.25- 7.50%	2008	20,790	20,790
Total Lease Revenue Bonds/Certificates of Participation			202,155	189,330

Schedule of General Long-Term Debt Obligations - Continued

Obligation	Interest Rate	Final Maturity Date	Original Amount	Amount Outstanding
Capitalized Leases:				
Chula Vista Redevelopment Agency Regional Center Lease beginning July, 1979	6.00- 8.00%	2007	51,000	44,210
California Counties Lease Financing Authority beginning October 1987	5.75- 8.50%	2009	21,705	21,705
San Diego Regional Building Authority Lease beginning April 1989	6.90- 7.75%	2020	43,600	43,600
Other Capitalized Leases with various beginning dates from November, 1964 to the present	4.50-14.10%	1991-2020	40,887	22,335
Total Capitalized Leases			157,192	131,850
Total			$359,347	321,180
Accumulated Unpaid Employee Leave Benefits				38,027
Claims and Judgements				16,415
Accrued Pensions Contributions				105,762
Total General Long-Term Debt				$481,384

The lease revenue bonds and certificates of participation of the building and civic center joint power authorities and the SANCAL non profit corporation listed above are secured by annual base rental lease payments payable by the County for use of the facilities constructed or equipment purchased from the debt proceeds. The capital leases between the County and the Authorities and between the County and SANCAL have been eliminated for financial reporting purposes and the related assets and debt e.g., lease revenue bonds and certificates of participation of these authorities and SANCAL are reported as San Diego County's assets and debt, respectively.

Changes in General Long-Term Debt during the year are summarized as follows (in thousands):

	BALANCE 7/1/88	ADDITIONS	RETIREMENTS	BALANCE 6/30/89
Lease Revenue Bonds/Certificates of Participation	$175,060	20,790	6,520	189,330
Capital Lease Obligations	94,724	44,793	7,667	131,850
Accrued Pension Contributions	95,164	10,598		105,762
Claims and Judgements		16,415		16,415
Accumulated Unpaid Employee Leave Benefits	34,795	3,232		38,027
Total	$399,743	95,828	14,187	481,384

The following is a schedule of debt service requirements to maturity, including interest, for General Long-Term Debt outstanding at June 30, 1989 (in thousands). The amortization of the accrued pension contributions is not included since it is based on actual contribution rates in future years, rather than a fixed schedule. Accumulated unpaid employee benefits are excluded since they are budgeted in the year which they are used and liquidated. Claims and Judgements are also excluded due to uncertainty in determining the probable date of payment.

YEARS ENDING JUNE 30	LEASE REVENUE BONDS	CERTIFICATES OF PARTICIPATION	CAPITAL LEASES	TOTAL
1990	$ 15,387	6,660	17,336	39,383
1991	15,242	6,656	16,709	38,607
1992	15,128	6,657	14,028	35,813
1993	14,879	6,651	12,932	34,462
1994	13,777	6,647	12,627	33,051
1995-1999	45,674	33,171	55,303	134,148
2000-2004	44,092	32,994	50,666	127,752
2005-2009	38,717	23,396	41,758	103,871
2010-2014	5,076		23,059	28,135
2015-2020			21,901	21,901
Total	$207,972	122,832	266,319	597,123

Prior Year Defeasance of Debt

In prior years, the County defeased certain lease revenue bonds by placing the proceeds of the original issue plus additional County contributions in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At June 30, 1989, $129.8 million of bonds outstanding are considered defeased.

New Issues

On March 1, 1989, the San Diego County Capital Asset Leasing Corporation issued $20,790,000 in Leasehold Revenue Bonds at an average interest rate of 7.4 percent with maturities from 1989 to 2008. The leasehold revenue bonds are secured by a long-term lease between the County and the Corporation and will be used to primarily finance the refurbishment and acquisition of criminal justice facilities, telephone and computer equipment.

Significant Long-Term Capital Lease

On April 1, 1989, the County entered into a long term capital lease with the San Diego Regional Building Authority for the acquisition of an office building. The net present value of the lease is $43.6 million and the lease terminates November 1, 2086.

H. PROPRIETARY FUND TYPE LONG-TERM DEBT

Proprietary fund type long-term debt consists of revenue bonds, loans payable, contract payable, and unpaid accumulated employee leave benefits. The revenue bonds are general obligations of the issuing district and as such, the district is empowered and obligated to levy ad valorem taxes upon all taxable property within the district without limit as to rate or amount for the purpose of paying the principal and interest. The bonds are also payable from restricted sewer service revenues of the issuing districts. A schedule of Proprietary Fund Type Long-Term Debt is as follows (in thousands):

Obligation	Interest Rate	Final Maturity Date	Original Amount	Amount Outstanding 6/30/89
Revenue Bonds:				
Alpine Sanitation 1970A	6.70- 7.00%	2002	$ 285	$ 210
Buena Sanitation 1964	4.00- 5.00%	1994	2,265	630
Spring Valley Sanitation 1962	3.625%	1991	1,680	329
County Service Area #4	5.00%	2012	438	350
Total Revenue Bonds			4,668	1,519
Loans:				
Julian Sanitation	5.3%	2003	61	45
Transit	9.00-10.00%	1990	1,210	324
Total Loans			1,271	369
Total			$5,939	$1,888
Contract Payable Spring Valley				1,648
Unpaid Accumulated Employee Leave Benefits				478
Total Proprietary Fund Type Long-Term Debt				$4,014

The following is a schedule of debt service requirements to maturity, including interest, for Proprietary Fund Type Revenue Bonds and Loans outstanding at June 30, 1989 (in thousands):

YEARS ENDING JUNE 30	REVENUE BONDS	LOANS	TOTAL
1990	$ 288	382	670
1991	272	5	277
1992	190	4	194
1993	193	5	198
1994	192	4	196
1995-1999	252	23	275
2000-2004	199	19	218
2005-2009	131		131
2010-2012	72		72
Total	$1,789	442	2,231

I. SPECIAL ASSESSMENT DEBT

The County Treasurer/Tax Collector acts as an agent for property owners and bondholders in collecting and forwarding special assessment monies. The County is not obligated for repayment of any special assessment bonds and all special assessment debt is solely the obligation of various separate governmental agencies. The amount of special assessment debt outstanding for which the County is a fiduciary is $492,724 at June 30, 1989.

J. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to the fair market value of the deferred account for each participant.

It is the opinion of the County legal counsel that the County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The assets and liabilities of the deferred compensation are accounted for in an agency fund of the County. Total assets of the plan at June 30, 1989 are valued at $46.7 million and are reported at market value.

K. INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual Fund interfund receivable and payable balances at June 30, 1989 were (in thousands):

	Interfund Receivable	Interfund Payable
General Fund	$208,503	$ 3,389
Special Revenue Funds:		
Road Fund	2,276	524
Survey Monument Preservation Fund		1
Grazing Lands Fund	3	
County Fish & Game Propagation Fund	1	
County Library Fund	195	54
Asset Forfeiture Program Fund	28	1
Special Aviation Fund	45	35
Cable TV Fund	16	50
Park Land Dedication Fund	240	331
Federal Revenue Sharing Fund	4	4
County Service Area Funds	176	216
Flood Control District Funds	182	440
Housing Authority Fund	86	125
Other Special District Funds	798	134
Total	4,050	1,915

K. Interfund Receivable and Payable Balances (in thousands) - Continued

	Interfund Receivable	Interfund Payable
Debt Service Funds:		
Joint Powers Authorities Funds	3	
Total	3	
Capital Projects Funds:		
Capital Outlay Funds	1,384	4,806
Edgemoor Development Fund	18	1
Redevelopment Fund	142	80
Joint Powers Authorities Funds		1
Total	1,544	4,888
Enterprise Funds:		
Airport Fund	127	72
Liquid Waste Fund	460	340
Transit Fund	41	43
Solid Waste Fund	1,133	498
Sanitation & Water Districts Funds	900	347
Total	2,661	1,300
Internal Service Funds:		
Road & Communication Funds	1,235	277
Purchasing Funds	512	1
Special District Loans Funds	8	
Other Miscellaneous Funds	23	101
Total	1,778	379
Agency Funds:		
Property Tax Collection Funds	1,000	12,510
Interest Apportionment	40	22,791
County Departmental Funds	5,892	11,132
Special Purpose Funds	4,990	180,670
Funds Held for Special & School Districts Funds	1,355	1,855
Total	13,277	228,958
Total	231,816	240,829
Add - Pension Trust Fund as of June 30, 1989*	9,053	40
Total	$240,869	$240,869

*Reconciling amount necessary since amounts for Pension Trust Fund in Combined Balance Sheet are as of December 31, 1988.

4. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains four Enterprise Funds which provide airport, liquid and solid waste, and transit services. Segment information for the year ended June 30, 1989, for those funds and ten sanitation and water districts for which the Board of Supervisors has oversight responsibility was as follows (in thousands):

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION AND WATER DISTRICTS	TOTALS
Operating Revenue	$3,291	4,696	246	23,660	13,755	45,648
Depreciation	468	38	142	604	793	2,045
Operating Income or (Loss)	(2,351)	96	(2,833)	6,243	6,254	7,409
Tax Revenue	-0-	-0-	-0-	-0-	199	199
Grant Revenue	88	-0-	2,659	127	-0-	2,874
Other Nonoperating Revenue	429	67	111	2,374	4,739	7,720
Nonoperating Expenses	-0-	141	79	812	256	1,288
Nonoperating Income or (Loss)	517	(74)	2,691	1,689	4,682	9,505
Net Income or (Loss)	(1,834)	22	(142)	7,932	10,936	16,914
Capital Contributions	-0-	-0-	3,188	-0-	4,012	7,200
Plant, Property and Equipment:						
Additions	-0-	-0-	2,954	-0-	4,563	7,517
Deletions	95	9	-0-	166	-0-	270
Net Working Capital	2,992	869	-0-	30,724	31,160	65,745
Total Assets	18,139	1,598	4,920	40,794	75,226	140,677
Total Equity	17,500	856	3,532	36,106	68,886	126,880
Long-Term Liabilities	62	211	324	205	3,212	4,014

5. CONTRIBUTED CAPITAL

During fiscal year 1988-89 contributed capital increased by the following amounts (in thousands):

Enterprise Funds

SOURCE	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION AND WATER DISTRICTS
Capital Grants	$		3,188		
Developer's Contributions					4,012
Total Additions			3,188		4,012
Accumulated Depreciation on Grant Funded Fixed Assets			(508)		
Contributed Capital, July 1	14,531	690	852	5,648	17,906
Contributed Capital, June 30	$ 14,531	690	3,532	5,648	21,918

	Internal Service Funds			
SOURCE	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS	OTHER MISCELLANEOUS
Governments' Contributions	$ 998			
Total Additions	998			
Contributed Capital, July 1	10,580	871	1,055	49
Contributed Capital, June 30	$ 11,578	871	1,055	49

6. COMMITMENTS AND CONTINGENCIES

A. Litigation

The County has an potential liability of $4 million that could result if unfavorable final decisions were rendered in numerous lawsuits to which the County is a named defendant. As described in Note 3E the County records an estimated liability for litigation determined to result in a probable financial loss to the County. The County has an estimated $11.6 million arising from claims from its self administered Workers Compensation Program instituted in 1968. Appropriations are budgeted annually to provide for those portions of obligations coming due that fiscal year. Estimates of the potential liabilities described above include estimates of claims incurred but not reported at June 30, 1989. In the opinion of County Management, the ultimate resolution of these matters should not have a material effect on the financial position or results of operations of the County.

B. Unrecorded Leave Benefits

County employees have unrecorded accumulated benefits of approximately $46.8 million in sick leave. These benefits are not payable to employees upon termination and are normally liquidated in future years as employees elect to use their benefits as prescribed by Civil Service rules and regulations. Accumulated vacation, sick leave, and compensatory time off for which employees are eligible for payment upon separation has been recorded as current or long-term liabilities in the appropriate funds or Long-Term Debt Account Group as described in Note 1E.

C. Tax and Revenue Anticipation Notes

At June 30, 1989, $157 million of Tax and Revenue Anticipation Notes issued during fiscal year 1988-89 were still outstanding. Monies for full redemption of these notes were fully segregated in a separate repayment fund at June 30, 1989 and subsequently used to redeem the notes on August 1, 1989. The liability for these notes is shown in the General Fund. On July 1, 1989, the County issued $168 million of Tax and Revenue Anticipation notes to finance fiscal year 1989-90 General Fund cash flow requirements.

D. Third Party Debt

Mortgage Revenue Bonds

Single Family Mortgage Revenue Bonds have been issued to provide funds to purchase mortgage loans secured by first trust deeds on newly constructed and existing single-family residences. The purpose of this program is to provide low interest rate home mortgage loans to persons of low or moderate income who are unable to qualify for conventional mortgages at market rates. Multi-family Housing Revenue Bonds are issued to provide construction and permanent financing to developers of multi-family residential rental projects located in the County to be partially occupied by persons of low or moderate income.

Industrial Development Revenue Bonds

Industrial Development Revenue Bonds have been issued to provide financial assistance for the acquisition, construction, and installation of facilities for industrial, commercial, or business purposes to mutually benefit the citizens of the County.

The following is a schedule of all such bonds issued since inception of the programs (in thousands):

Date Issued	Amount
Mortgage Revenue Bonds	
December, 1980	$ 25,000
February, 1984	8,100
May, 1984	1,800
March, 1985	15,200
May, 1985	44,874
June, 1985	6,600
September, 1985	12,000
December, 1985	5,760
Industrial Development Bonds:	
October, 1987	3,500

The bonds, together with interest thereon, are limited obligations of the County payable solely from bond proceeds, revenues and other amounts derived solely from home mortgage and developer loans secured by first deeds of trust, irrevocable letters of credit, and irrevocable surety bonds. In the opinion of County officials, these bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State or any political subdivision thereof is obligated to the payment of the principal or interest on the bonds. Accordingly, no liability has been recorded in the General Long-Term Debt Account Group.

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
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GENERAL FUND

THE GENERAL FUND FINANCES THE LEGALLY AUTHORIZED ACTIVITIES OF THE COUNTY OF SAN DIEGO NOT PROVIDED FOR IN OTHER RESTRICTED FUNDS. GENERAL FUND REVENUES ARE DERIVED FROM SUCH SOURCES AS TAXES, LICENSES AND PERMITS, FINES, FORFEITURES AND PENALTIES, USE OF MONEY AND PROPERTY, AID FROM OTHER GOVERNMENTAL AGENCIES, CHARGES FOR CURRENT SERVICES, AND OTHER REVENUE. GENERAL FUND EXPENDITURES AND ENCUMBRANCES ARE CLASSIFIED BY THE FUNCTIONS OF GENERAL GOVERNMENTAL, PUBLIC PROTECTION, PUBLIC WAYS AND FACILITIES, HEALTH AND SANITATION, PUBLIC ASSISTANCE, EDUCATION, AND RECREATIONAL AND CULTURAL SERVICES. APPROPRIATIONS ARE MADE FROM THE FUND ANNUALLY. THE FUND WILL CONTINUE TO EXIST INDEFINITELY.

GENERAL FUND
BALANCE SHEET
June 30, 1989
With Comparative Figures for Year Ended June 30, 1988
(In Thousands)

STATEMENT 2

ASSETS	1989	1988
Equity in Pooled Cash and Investments	$ 23,527	20,979
Collections in Transit	723	552
Imprest Cash	120	108
Taxes Receivable (Schedule 4)	29,569	26,732
Accounts and Notes Receivable, net of allowance $1,963 in 1989 ($1,582 in 1988)	66,789	53,363
Due from Other Funds	208,503	187,495
Due from Other Funds - Loans	289	220
Inventory of Material and Supplies	24,264	22,482
Deposits with Others	15	15
Total Assets	$353,799	311,946
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 31,800	27,105
Accrued Payroll	21,943	17,292
Amount Due for Tax and Revenue Anticipation Notes	166,780	157,748
Due to Other Funds	3,389	4,421
Obligations Under Reverse Repurchase Agreements	1,746	2,691
Deferred Property Tax Revenue (Schedule 4)	27,186	24,594
Other Deferred Revenue	83	83
Total Liabilities	252,927	233,934
Fund Equity		
Fund Balance:		
Reserved for Encumbrances	42,526	28,455
Reserved for Loans	1,982	1,860
Reserved for Deposits with Others	15	15
Reserved for Inventory of Material and Supplies	24,264	22,482
Unreserved:		
Designated for Insurance		2,000
Designated for Subsequent Years' Expenditures	2,089	2,010
Undesignated	29,996	21,190
Total Fund Equity (Statement 2A)	100,872	78,012
Total Liabilities and Fund Equity	$353,799 (Statement 1A)	$311,946

GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 1989
With Comparative Figures for Year Ended June 30, 1988
(In Thousands)

STATEMENT 2A

	1989	1988
Revenue:		
Taxes	$ 300,811	268,053
Licenses, Permits, and Franchises	17,848	14,906
Fines, Forfeitures, and Penalties	7,957	7,972
Revenue from use of Money and Property	17,294	15,572
Aid from Other Governmental Agencies - State	510,810	435,758
Aid from Other Governmental Agencies - Federal	218,165	190,505
Aid from Other Governmental Agencies - Other	3,144	1,091
Charges for Current Services	92,426	84,829
Other Revenue	9,942	16,272
Total Revenue	1,178,397	1,034,958
Expenditures:		
General	139,350	130,456
Public Protection	289,994	263,973
Public Ways and Facilities	1,065	1,215
Health	166,748	155,225
Public Assistance	525,074	455,009
Education	235	218
Recreational and Cultural	5,056	4,687
Capital Outlay	44,793	29,986
Debt Service	9,897	6,546
Total Expenditures	1,182,212	1,047,315
Excess of Revenue Over (Under) Expenditures	(3,815)	(12,357)
Other Financing Sources (Uses):		
Issuance of Lease Purchase	44,793	29,986
Operating Transfers In	1,612	2,132
Operating Transfers (Out)	(21,529)	(18,946)
Total Other Financing Sources (Uses)	24,876	13,172
Excess of Revenue Over Expenditures and Other Financing Sources (Uses)	21,061	815
Fund Balance - Beginning of Year	78,012	76,245
Residual Equity Transfers from (to) Other Funds	18	
Increase in:		
Reserve for Inventory of Material and Supplies	1,781	952
Fund Balance - End of Year (Statement 2)	$ 100,872	78,012

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 2B

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 300,811		300,811	296,187	4,624
Licenses, Permits, and Franchises	17,848		17,848	16,303	1,545
Fines, Forfeitures, and Penalties	7,957		7,957	11,995	(4,038)
Revenue from the Use of Money and Property	17,294		17,294	16,512	782
Aid from Other Governmental Agencies - State	510,810		510,810	521,433	(10,623)
Aid from Other Governmental Agencies - Federal	218,165		218,165	222,213	(4,048)
Aid from Other Governmental Agencies - Other	3,144		3,144	4,143	(999)
Charges for Current Services	92,426		92,426	91,242	1,184
Other Revenue	9,942		9,942	8,181	1,761
Total Revenue	1,178,397		1,178,397	1,188,209	(9,812)
Expenditures:					
General:					
Legislative and Administrative:					
Supervisor, District #1					
Salaries and Employee Benefits	341		341	372	31
Services and Supplies	18	1	19	19	
Fixed Assets	6	3	9	9	
Total	365	4	369	400	31
Supervisor, District #2					
Salaries and Employee Benefits	466		466	466	
Services and Supplies	16	2	18	18	
Fixed Assets	12		12	12	
Total	494	2	496	496	-0-
Supervisor, District #3					
Salaries and Employee Benefits	377		377	388	11
Services and Supplies	25	7	32	35	3
Other Charges	1	2	3	3	
Fixed Assets	14	17	31	32	1
Total	417	26	443	458	15
Supervisor, District #4					
Salaries and Employee Benefits	395		395	404	9
Services and Supplies	13	10	23	30	7
Fixed Assets	6	2	8	9	1
Total	414	12	426	443	17

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont'd)					
Legislative and Administrative: (Cont'd)					
Supervisor, District #5					
Salaries and Employee Benefits	$ 401		401	421	20
Services and Supplies	6	1	7	11	4
Fixed Assets		2	2	3	1
Total	407	3	410	435	25
Board of Supervisors - General					
Salaries and Employee Benefits	87		87	88	1
Services and Supplies	22	1	23	24	1
Fixed Assets	1	3	4	5	1
Total	110	4	114	117	3
Legislative and Administrative:					
Clerk, Board of Supervisors					
Salaries and Employee Benefits	1,268		1,268	1,333	65
Services and Supplies	115	11	126	128	2
Fixed Assets	9	11	20	20	
Total	1,392	22	1,414	1,481	67
Chief Administrative Officer					
Salaries and Employee Benefits	5,737		5,737	5,961	224
Services and Supplies	1,981	685	2,666	2,781	115
Other Charges	2		2	10	8
Fixed Assets	59	51	110	120	10
Total	7,779	736	8,515	8,872	357
Community Enhancement					
Other Charges	1,101	145	1,246	1,249	3
Total	1,101	145	1,246	1,249	3
Transborder Affairs					
Salaries and Employee Benefits	349		349	382	33
Services and Supplies	16		16	24	8
Fixed Assets	1	1	2	2	
Total	366	1	367	408	41
Total Legislative and Administrative	12,845	955	13,800	14,359	559

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont'd)					
Finance:					
Auditor and Controller					
Salaries and Employee Benefits	$ 6,456		6,456	6,712	256
Services and Supplies	317	65	382	404	22
Other Charges	11	1	12	12	
Fixed Assets	213		213	214	1
Total	6,997	66	7,063	7,342	279
Assessor					
Salaries and Employee Benefits	10,167		10,167	10,280	113
Services and Supplies	542	119	661	735	74
Other Charges	21		21	22	1
Fixed Assets	126	48	174	174	
Total	10,856	167	11,023	11,211	188
Treasurer - Tax Collector					
Salaries and Employee Benefits	3,103		3,103	3,255	152
Services and Supplies	1,272	189	1,461	1,490	29
Fixed Assets	169	1	170	174	4
Total	4,544	190	4,734	4,919	185
Purchasing Agent					
Salaries and Employee Benefits	1,656		1,656	1,656	
Services and Supplies	94	1	95	97	2
Other Charges	3		3	3	
Fixed Assets	9		9	9	
Total	1,762	1	1,763	1,765	2
Revenue and Recovery					
Salaries and Employee Benefits	6,884		6,884	7,139	255
Services and Supplies	160	19	179	191	12
Other Charges	39		39	39	
Fixed Assets	10		10	10	
Total	7,093	19	7,112	7,379	267
Total Finance	31,252	443	31,695	32,616	921
Counsel:					
County Counsel					
Salaries and Employee Benefits	$ 4,401		4,401	4,483	82
Services and Supplies	4,888	57	4,945	4,995	50
Fixed Assets	91	3	94	96	2
Total Counsel	9,380	60	9,440	9,574	134

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont'd)					
Personnel:					
Department of Human Resources					
Salaries and Employee Benefits	3,910		3,910	4,019	109
Services and Supplies	1,884	333	2,217	2,218	1
Other Charges	12	3	15	21	6
Fixed Assets	29	17	46	57	11
Total	5,835	353	6,188	6,315	127
Equal Opportunity Management					
Salaries and Employee Benefits	419		419	445	26
Services and Supplies	21	2	23	25	2
Total	440	2	442	470	28
Civil Service Commission					
Salaries and Employee Benefits	215		215	239	24
Services and Supplies	9		9	9	
Fixed Assets	2		2	2	
Total	226		226	250	24
Total Personnel	6,501	355	6,856	7,035	179
Elections:					
Registrar of Voters					
Salaries and Employee Benefits	2,186		2,186	2,203	17
Services & Supplies	2,850	39	2,889	2,902	13
Other Charges	15	6	21	51	30
Fixed Assets	177		177	177	
Total Elections	5,228	45	5,273	5,333	60
Property Management:					
General Services					
Salaries and Employee Benefits	14,746		14,746	14,850	104
Services and Supplies	8,321	616	8,937	9,028	91
Other Charges	35		35	37	2
Fixed Assets	197	22	219	284	65
Expenditure Transfer	(1,819)		(1,819)	(1,600)	219
Total	21,480	638	22,118	22,599	481
Public Services Utilities					
Services and Supplies	13,015	118	13,133	13,258	125
Expenditure Transfer	(598)		(598)	(599)	(1)
Total	12,417	118	12,535	12,659	124

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont'd)					
Property Management: (Cont'd)					
Property Management					
Services and Supplies	$ 3,240	1,648	4,888	8,648	3,760
Fixed Assets	135	245	380	387	7
Expenditure Transfer		(1,127)	(1,127)		1,127
Total	3,375	766	4,141	9,035	4,894
Countywide Rents & Leases					
Services and Supplies	6,669	469	7,138	7,515	377
Other Charges	107		107	574	467
Expenditure Transfer	(936)		(936)	(1,044)	(108)
Total	5,840	469	6,309	7,045	736
Total Property Management	43,112	1,991	45,103	51,338	6,235
Other General:					
Department of Information Services					
Salaries and Employee Benefits	12,302		12,302	12,471	169
Services and Supplies	3,292	997	4,289	4,848	559
Other Charges	1,327		1,327	1,374	47
Fixed Assets	334	66	400	422	22
Expenditure Transfer	(11)	(265)	(276)		276
Total	17,244	798	18,042	19,115	1,073
Electronic Systems & Equipment					
Services and Supplies	6,256	203	6,459	6,459	
Other Charges	3,135	19	3,154	3,203	49
Fixed Assets	709	770	1,479	1,520	41
Expenditure Transfer	(278)	(152)	(430)	(305)	125
Total	9,822	840	10,662	10,877	215
Equipment Acquisitions					
Services & Supplies	479	220	699	713	14
Other Charges	2,497	1,480	3,977	4,037	60
Total	2,976	1,700	4,676	4,750	74
Sancal Lease/Purchase Acquisitions					
Other Charges	1,303		1,303	1,303	
Expenditure Transfer	(313)		(313)	(313)	
Total	990		990	990	
Contingency Reserve					
Reserves				939	939
Total Other General	31,032	3,338	34,370	36,671	2,301
Total General	139,350	7,187	146,537	156,926	10,389

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection:					
Judicial:					
Superior Court					
Salaries and Employee Benefits	13,727		13,727	14,240	513
Services and Supplies	4,322	406	4,728	4,783	55
Other Charges	27	6	33	65	32
Fixed Assets	167	54	221	248	27
Total	18,243	466	18,709	19,336	627
El Cajon Municipal Court					
Salaries and Employee Benefits	3,666		3,666	3,709	43
Services and Supplies	292	39	331	354	23
Other Charges	1	12	13	1	(12)
Fixed Assets	37		37	49	12
Total	3,996	51	4,047	4,113	66
North County Municipal Court					
Salaries and Employee Benefits	$ 4,358		4,358	4,372	14
Services and Supplies	434	71	505	566	61
Other Charges				37	37
Fixed Assets	32	5	37	75	38
Expenditure Transfer		(9)	(9)		9
Total	4,824	67	4,891	5,050	159
South Bay Municipal Court					
Salaries and Employee Benefits	2,574		2,574	2,629	55
Services and Supplies	323	18	341	345	4
Fixed Assets	18	5	23	23	
Total	2,915	23	2,938	2,997	59
San Diego Municipal Court					
Salaries and Employee Benefits	10,494	7	10,501	10,747	246
Services and Supplies	1,142	64	1,206	1,206	
Other Charges	21		21	21	
Fixed Assets	92		92	122	30
Total	11,749	71	11,820	12,096	276
Municipal Court EDP Services					
Salaries and Employee Benefits	254		254	276	22
Services and Supplies	383	434	817	826	9
Other Charges	450		450	457	7
Fixed Assets	354	51	405	485	80
Total	1,441	485	1,926	2,044	118

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (Cont'd)					
Judicial: (Cont'd)					
Grand Jury					
Salaries and Employee Benefits	46		46	46	
Services and Supplies	140	1	141	147	6
Fixed Assets					
Total	186	1	187	193	6
County Clerk					
Salaries and Employee Benefits	7,503		7,503	7,995	492
Services and Supplies	407	58	465	487	22
Other Charges	26	2	28	29	1
Fixed Assets	33	3	36	38	2
Total	7,969	63	8,032	8,549	517
District Attorney					
Salaries and Employee Benefits	27,840		27,840	27,907	67
Services and Supplies	2,347	82	2,429	2,502	73
Other Charges	285	120	405	557	152
Fixed Assets	175	44	219	477	258
Total	30,647	246	30,893	31,443	550
Public Defender					
Salaries and Employee Benefits	$ 6,957		6,957	6,957	
Services and Supplies	20,663	1,492	22,155	22,155	
Fixed Assets	145	2	147	146	(1)
Total	27,765	1,494	29,259	29,258	(1)
Alternate Defense Counsel					
Salaries and Employee Benefits	11		11	11	
Services and Supplies	2	34	36	36	
Fixed Assets		17	17	17	
Total	13	51	64	64	
Total Judicial	109,748	3,018	112,766	115,143	2,377
Police Protection:					
Sheriff					
Salaries and Employee Benefits	83,171	576	83,747	83,864	117
Services and Supplies	9,293	1,061	10,354	10,460	106
Other Charges	5,306	570	5,876	5,876	
Fixed Assets	772	1,097	1,869	2,012	143
Expenditure Transfer		(536)	(536)		536
Total	98,542	2,768	101,310	102,212	902

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (Cont'd)					
Police Protection: (Cont'd)					
Marshall					
Salaries and Employee Benefits	13,020		13,020	13,020	
Services and Supplies	283	5	288	288	
Other Charges	18		18	18	
Fixed Assets	19	8	27	29	2
Total	13,340	13	13,353	13,355	2
Total Police Protection	111,882	2,781	114,663	115,567	904
Detention and Correction:					
Probation					
Salaries and Employee Benefits	37,761	4	37,765	37,979	214
Services and Supplies	3,456	227	3,683	3,749	66
Other Charges	293	109	402	402	
Fixed Assets	91	19	110	112	2
Total Detention and Correction	41,601	359	41,960	42,242	282
Protective Inspection:					
Animal Control					
Salaries and Employee Benefits	3,669		3,669	3,810	141
Services and Supplies	296	13	309	312	3
Other Charges	4		4	4	
Fixed Assets	50	8	58	65	7
Total	4,019	21	4,040	4,191	151
Agriculture					
Salaries and Employee Benefits	$ 3,406		3,406	3,612	206
Services and Supplies	396	96	492	530	38
Fixed Assets	33	117	150	152	2
Total	3,835	213	4,048	4,294	246
Total Protective Inspection	7,854	234	8,088	8,485	397
Other Protection:					
LAFCO Administration					
Other Charges	212		212	252	40
Recorder					
Salaries and Employee Benefits	1,847		1,847	1,901	54
Services and Supplies	291	376	667	672	5
Fixed Assets	50	706	756	962	206
Total	2,188	1,082	3,270	3,535	265

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (Cont'd)					
Other Protection: (Cont'd)					
Public Administrator					
Salaries and Employee Benefits	1,465		1,465	1,475	10
Services and Supplies	84	7	91	92	1
Other Charges	160	2	162	168	6
Fixed Assets	3		3	3	
Total	1,712	9	1,721	1,738	17
Coroner					
Salaries and Employee Benefits	2,720		2,720	2,721	1
Services and Supplies	417	43	460	460	
Other Charges	0	4	4	13	9
Fixed Assets	49	12	61	62	1
Total	3,186	59	3,245	3,256	11
Planning and Land Use					
Salaries and Employee Benefits	9,371		9,371	9,985	614
Services and Supplies	1,791	618	2,409	2,802	393
Other Charges	37		37	49	12
Fixed Assets	412	208	620	660	40
Total	11,611	826	12,437	13,496	1,059
Total Other Protection	18,909	1,976	20,885	22,277	1,392
Total Public Protection	289,994	8,368	298,362	303,714	5,352
Public Ways and Facilities:					
Public Ways					
Public Works - Transportation					
Services and Supplies	$ 1,052	64	1,116	1,199	83
Fixed Assets	13	3	16	18	2
Total Public Ways and Facilities	1,065	67	1,132	1,217	85
Health:					
Health Services					
Salaries and Employee Benefits	68,940		68,940	71,664	2,724
Services and Supplies	81,210	5,062	86,272	87,607	1,335
Other Charges	15,756	2,044	17,800	20,560	2,760
Fixed Assets	842	352	1,194	1,236	42
Expenditure Transfer		(900)	(900)		900
Total Health	166,748	6,558	173,306	181,067	7,761

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Assistance:					
Administration:					
Social Services					
Salaries and Employee Benefits	90,011		90,011	91,490	1,479
Services and Supplies	30,188	1,621	31,809	37,861	6,052
Other Charges	385,865	40	385,905	387,499	1,594
Fixed Assets	1,134	440	1,574	1,841	267
Expenditure Transfer		(339)	(339)		339
Total Administration	507,198	1,762	508,960	518,691	9,731
Other Assistance:					
Housing and Community Development					
Salaries and Employee Benefits	2,644		2,644	2,882	238
Services and Supplies	4,674	2,056	6,730	7,791	1,061
Other Charges	2,308	1,814	4,122	4,138	16
Expenditure Transfer		(3,863)	(3,863)		3,863
Total	9,626	7	9,633	14,811	5,178
Area Agency on Aging					
Salaries and Employee Benefits	2,463		2,463	2,512	49
Services and Supplies	5,750	381	6,131	6,576	445
Other Charges	3		3	3	
Fixed Assets	34	24	58	62	4
Total	8,250	405	8,655	9,153	498
Total Other Assistance	17,876	412	18,288	23,964	5,676
Total Public Assistance	525,074	2,174	527,248	542,655	15,407
Education:					
Agricultural Education:					
Farm Advisor					
Salaries and Employee Benefits	211		211	212	1
Services and Supplies	24		24	26	2
Fixed Assets					
Total Education	235		235	238	3
Recreational and Cultural Services:					
Recreational Facilities:					
Parks and Recreation					
Salaries and Employee Benefits	4,173		4,173	4,391	218
Services and Supplies	475	82	557	560	3
Other Charges	237		237	237	
Fixed Assets	175	66	241	285	44
Expenditure Transfer	(4)	(66)	(70)		70
Total Recreational and Cultural Services	5,056	82	5,138	5,473	335
Capital Outlay	44,793	(44,793)			

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Debt Service:					
Financing Charges				5	5
Interest on Notes and Warrants	9,897		9,897	10,095	198
Total Debt Service	9,897		9,897	10,095	198
Total Expenditures	1,182,212	(20,357)	1,161,855	1,201,385	39,530
Excess of Revenues Over (Under) Expenditures	(3,815)	20,357	16,542	(13,176)	29,718
Other Financing Sources (Uses):					
Issuance of Lease Purchases	44,793	(44,793)			
Operating Transfers In	1,612		1,612	1,740	(128)
Operating Transfers (Out)	(21,529)	(18,090)	(39,619)	(39,858)	239
Total Other Financing Sources (Uses)	24,876	(62,883)	(38,007)	(38,118)	111
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 21,061	(42,526)	(21,465)	(51,294)	29,829

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

SPECIAL REVENUE FUNDS

ROAD FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR MAINTENANCE AND CONSTRUCTION OF ROADWAYS AND FOR SPECIALIZED ENGINEERING SERVICES TO OTHER GOVERNMENTAL UNITS AND THE PUBLIC. REVENUES CONSIST PRIMARILY OF THE COUNTY'S SHARE OF STATE HIGHWAY USER TAXES AND ARE SUPPLEMENTED BY FEDERAL FUNDS, VEHICLE CODE FINES, AND FEES AND REIMBURSEMENTS FOR ENGINEERING SERVICES PROVIDED.

SURVEY MONUMENT PRESERVATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE A USER FEE AS CONDITION PRECEDENT TO THE RECORDING OF GRANT DEEDS CONVEYING REAL PROPERTY BY THE COUNTY RECORDER AND TO PAY EXPENSES AUTHORIZED BY THE COUNTY SURVEYOR IN RETRACEMENT OR REMONUMENT SURVEY OF MAJOR HISTORICAL LAND DIVISION LINES.

GRAZING LAND FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXTEND THE COUNTY'S SHARE OF GRAZING LAND LEASE REVENUES COLLECTED BY THE FEDERAL BUREAU OF LAND MANAGEMENT. EXPENDITURES ARE RECOMMENDED BY THE GRAZING ADVISORY BOARD FOR IMPROVEMENTS TO THE LAND.

FISH AND GAME PROPAGATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S 50% SHARE OF COURT FINES LEVIED FOR VIOLATIONS OF FISH AND GAME LAWS WITHIN THE COUNTY. THE STATE OF CALIFORNIA RECEIVES THE OTHER 50% SHARE AS WELL AS ADMINISTRATIVE EXPENSES. THE FISH AND WILDLIFE COMMITTEE RECOMMENDS EXPENDITURES FROM THE FUND THAT WILL IMPROVE THE HABITAT FOR WILDLIFE PROPAGATION.

COUNTY LIBRARY FUND

THIS FUND WAS ESTABLISHED TO PROVIDE LIBRARY SERVICES FOR THE UNINCORPORATED AREA AS WELL AS SOME OF THE INCORPORATED CITIES WITHIN THE COUNTY. THE COUNTY LIBRARY NOW OPERATES A HEADQUARTERS, 33 BRANCHES AND 2 BOOKMOBILES. PROPERTY TAXES PROVIDE MOST OF THE FUND'S REVENUES, FEDERAL AID, STATE AID AND FINES PROVIDE THE REMAINING REVENUES.

ASSET FORFEITURE PROGRAM FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR ASSETS WHICH HAVE BEEN SEIZED BY LAW ENFORCEMENT AGENCIES DURING THE INVESTIGATION OF CRIMINAL ACTIVITIES. THESE MONIES AND THE INTEREST DERIVED THEREFROM ARE USED FOR THE PREVENTION, INVESTIGATION, APPREHENSION AND PROSECUTION OF DRUG AND OTHER CRIMINAL LAW VIOLATORS.

SPECIAL AVIATION FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR AIRPORT AND AVIATION PURPOSE CAPITAL IMPROVEMENTS INCLUDING REPAIRS OR REPLACEMENT OF CAPITAL ITEMS. REVENUES CONSIST OF AN ANNUAL ALLOCATION FOR EACH COUNTY OPERATED AIRPORT FROM THE STATE OF CALIFORNIA AS WELL AS ACQUISITION AND DEVELOPMENT FUNDS PROVIDED BY THE STATE FOR SPECIAL PROJECTS WITH PARTIAL MATCHING FROM THE COUNTY GENERAL FUND.

CABLE TV FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUE EARNED AND EXPENDITURES MADE FOR CABLE TELEVISION RELATED PROJECTS APPROPRIATED FOR THE BENEFIT OF THE CABLE SUBSCRIBERS WHO HAVE PAID THE USER FEES FOR THIS FUND.

PARK LAND DEDICATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND SPECIAL PARK LAND DEDICATION FEES CHARGED TO DEVELOPERS OF LAND AS A CONDITION FOR APPROVAL OF ANY DEVELOPMENT. THE FEES ARE THEN USED FOR THE PURCHASE OF LAND AND THE DEVELOPMENT OF LAND FOR PARK OR RECREATIONAL FACILITIES. THESE FACILITIES SERVE THE FUTURE RESIDENTS OF SUCH DEVELOPMENTS. IN LIEU OF THE PAYMENT OF THESE FEES, THE DEVELOPER MAY DEDICATE LAND FOR PARK OR RECREATIONAL FACILITIES.

FEDERAL REVENUE SHARING FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S SHARE OF FEDERAL REVENUE SHARING FUNDS. THE FUNDS ARE DISTRIBUTED TO LOCAL AGENCIES FROM THE FEDERAL GOVERNMENT BASED ON A FORMULA COMPOSED OF POPULATION, RELATIVE INCOME FACTOR AND GENERAL TAX EFFORT AND ARE RECORDED IN SEPARATE REVENUE ACCOUNTS FOR EACH ENTITLEMENT PERIOD.

NONPROFIT CORPORATION FUND

THE NONPROFIT CORPORATION FUND, SAN DIEGO COUNTY CAPITAL ASSET LEASING CORPORATION, WAS ESTABLISHED AS A COST-EFFECTIVE MEANS OF FINANCING THE PURCHASE OF NECESSARY EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS ON BEHALF OF THE COUNTY THROUGH THE SALE OF TAX EXEMPT LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION.

COUNTY SERVICE AREAS FUNDS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS ROAD, PARK, OR LIGHTING MAINTENANCE, FIRE PROTECTION, OR AMBULANCE SERVICE TO SPECIFIC AREAS IN THE COUNTY. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES IN THE AREA BENEFITED, OR BY SPECIAL ASSESSMENT LEVIED ON SPECIFIC PROPERTIES.

FLOOD CONTROL DISTRICTS FUNDS

THESE FUNDS WERE ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING FLOOD CONTROL IN THE COUNTY. THEY ARE FINANCED PRIMARILY BY AD VALOREM PROPERTY TAXES AND FEDERAL GRANTS.

HOUSING AUTHORITY FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING DECENT HOUSING IN A SUITABLE ENVIRONMENT FOR INDIVIDUALS WHO CANNOT AFFORD STANDARD PRIVATE HOUSING. CONTRACTS WITH THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROVIDE THE MAJOR FUNDING SOURCES.

OTHER SPECIAL DISTRICTS FUNDS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS LIGHTING, PARK, OR AIR POLLUTION CONTROL. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES OR SPECIAL ASSESSMENTS IN THE AREAS BENEFITED, OR BY FEES OR SERVICES.

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 3

ASSETS	ROAD	SURVEY MONUMENT PRESERVATION	GRAZING LAND	FISH & GAME PROPAGATION
Equity in Pooled Cash and Investments	$14,226	257	111	15
Cash with Fiscal Agent				
Collections in Transit	1	2		
Imprest Cash	4			
Taxes Receivable (Schedule 4)				
Accounts and Notes Receivable	1,887			
Allowance for Uncollectible Accounts Receivable	(26)			
Due from Other Funds	2,276		3	1
Due from Other Funds - Loans				
Inventory of Material and Supplies	1,585			
Deposits with Others	65	—	—	—
Total Assets	$20,018	259	114	16
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$ 601			
Accrued Payroll	986			
Due to Other Funds	524	1		
Obligations Under Reverse Repurchase Agreements	1,056	19	8	1
Deposits from Others				
Due to Other Funds - Loans				
Deferred Property Tax Revenue (Schedule 4)				
Other Deferred Revenue	338	—	—	—
Total Liabilities	3,505	20	8	1
Fund Equity				
Fund Balances:				
Reserve for Encumbrances	9,494	73		
Reserve for Loans				
Reserve for Deposits with Others				
Reserve for Inventory of Material and Supplies	462			
Unreserved	6,557	166	106	15
Total Fund Equity (Statement 3A)	16,513	239	106	15
Total Liabilities and Fund Equity	$20,018	259	114	16

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 3 (cont'd)

ASSETS	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM	SPECIAL AVIATION	CABLE TV	PARK LAND DEDICATION
Equity in Pooled Cash and Investments	$ 2,214	1,302	138	776	10,518
Cash with Fiscal Agent					
Collections in Transit	2				18
Imprest Cash	1				
Taxes Receivable (Schedule 4)	519				
Accounts and Notes Receivable	2			35	
Allowance for Uncollectible Accounts Receivable	(1)				
Due from Other Funds	195	28	45	16	240
Due from Other Funds - Loans					
Inventory of Material and Supplies	1,713				
Deposits with Others					
Total Assets	$ 4,645	1,330	183	827	10,776
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts Payable	$ 84			7	
Accrued Payroll	212				
Due to Other Funds	54	1	35	50	331
Obligations Under Reverse Repurchase Agreements	164	97	10	58	781
Deposits from Others					
Due to Other Funds - Loans					
Deferred Property Tax Revenue (Schedule 4)	478				
Other Deferred Revenue					
Total Liabilities	992	98	45	115	1,112
Fund Equity					
Fund Balances:					
Reserve for Encumbrances	324	104		296	3,002
Reserve for Loans					
Reserve for Deposits with Others					
Reserve for Inventory of Material and Supplies	1,713				
Unreserved	1,616	1,128	138	416	6,662
Total Fund Equity (Statement 3A)	3,653	1,232	138	712	9,664
Total Liabilities and Fund Equity	$ 4,645	1,330	183	827	10,776

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 3 (cont'd)

ASSETS	FEDERAL REVENUE SHARING	NONPROFIT CORPORATION	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS
Equity in Pooled Cash and Investments	$		4,974	1,491
Cash with Fiscal Agent		114		
Collections in Transit				
Imprest Cash				
Taxes Receivable (Schedule 4)				
Accounts and Notes Receivable				
Allowance for Uncollectible Accounts Receivable				
Due from Other Funds	4		176	182
Due from Other Funds-Loans				102
Inventory of Material and Supplies				
Deposits with Others				54
Total Assets	$ 4	114	5,150	1,829
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$		273	2
Accrued Payroll				
Due to Other Funds	4		216	440
Obligations Under Reverse Repurchase Agreements			369	111
Deposits from Others				
Due to Other Funds - Loans			740	1,338
Deferred Property Tax Revenue (Schedule 4)				
Other Deferred Revenue				
Total Liabilities	4		1,598	1,891
Fund Equity				
Fund Balances:				
Reserve for Encumbrances			406	305
Reserve for Loans				102
Reserve for Deposits with Others				54
Reserve for Inventory of Material and Supplies				
Unreserved		114	3,146	(523)
Total Fund Equity (Statement 3A)	-0-	114	3,552	(62)
Total Liabilities and Fund Equity	$ 4	114	5,150	1,829

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 3 (cont'd)

ASSETS	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS	TOTALS 1989	TOTALS 1988
Equity in Pooled Cash and Investments	$ 5,279	4,736	46,037	37,719
Cash with Fiscal Agent		1	115	78
Collections in Transit	5	61	89	80
Imprest Cash		1	6	5
Taxes Receivable (Schedule 4)			519	515
Accounts and Notes Receivable	5,692	20	7,636	7,385
Allowance for Uncollectible Accounts Receivable			(27)	(11)
Due from Other Funds	86	798	4,050	2,744
Due from Other Funds-Loans			102	50
Inventory of Material and Supplies		425	3,723	3,355
Deposits with Others			119	213
Total Assets	$11,062	6,042	62,369	52,133
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$ 274	193	1,434	1,508
Accrued Payroll		149	1,347	1,120
Due to Other Funds	125	134	1,915	2,968
Obligations Under Reverse Repurchase Agreements	392	351	3,417	4,837
Deposits from Others	3		3	27
Due to Other Funds - Loans			2,078	2,378
Deferred Property Tax Revenue (Schedule 4)			478	474
Other Deferred Revenue	340	14	692	1,085
Total Liabilities	1,134	841	11,364	14,397
Fund Equity				
Fund Balances:				
Reserve for Encumbrances		406	14,410	11,140
Reserve for Loans	5,686		5,788	5,124
Reserve for Deposits with Other			54	54
Reserve for Inventory of Material and Supplies		425	2,600	2,366
Unreserved	4,242	4,370	28,153	19,052
Total Fund Equity (Statement 3A)	9,928	5,201	51,005	37,736
Total Liabilities and Fund Equity	$11,062	6,042	62,369 (Statement 1A)	52,133

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1989
With Comparative Figures for Year Ended June 30, 1988
(In Thousands)

STATEMENT 3A

	ROAD	SURVEY MONUMENT PRESERVATION	GRAZING LAND	FISH AND GAME PROPAGATION	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM
Revenue:						
Taxes	$ 4,277				6,712	
Licenses, Permits, and Franchises	44					
Fines, Forfeitures, and Penalties	899			13		111
Revenue from Use of Money and Property	3,519		9		146	76
Aid from Other Governmental Agencies - State	24,154				827	
Aid from Other Governmental Agencies - Federal	1,950				35	
Aid from Other Governmental Agencies - Other	351				60	
Charges for Current Services	16,124	155			236	
Other Revenue	905	—	—	—	134	934
Total Revenue	52,223	155	9	13	8,150	1,121
Expenditures:						
Current						
General						
Public Protection				22		240
Public Ways and Facilities	46,213					
Health and Sanitation						
Education					7,924	
Recreational and Cultural						
Intergovernmental	—			—	—	—
Total Expenditures	46,213			22	7,924	240
Excess of Revenue Over (Under) Expenditures	6,010	155	9	(9)	226	881
Other Financing Sources (Uses):						
Operating Transfers In	77				5	
Operating Transfers (Out)	(76)	(61)			(34)	(11)
Long-Term Debt Proceeds	—	—			—	—
Total Other Financing Sources (Uses)	1	(61)			(29)	(11)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	6,011	94	9	(9)	197	870
Fund Balances - Beginning of Year	10,352	145	97	24	3,418	362
Residual Equity Transfers From (To) Other Funds						
Increase (Decrease) in:						
Reserve for Inventory of Material and Supplies	150	—	—	—	38	—
Fund Balances - End of Year (Statement 3)	$ 16,513	239	106	15	3,653	1,232

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1989
With Comparative Figures for Year Ended June 30, 1988
(In Thousands)

STATEMENT 3A (cont'd)

	SPECIAL AVIATION	CABLE TV	PARK LAND DEDICATION	FEDERAL REVENUE SHARING	NONPROFIT CORPORATION
Revenue:					
Taxes	$				
Licenses, Permits, and Franchises		818	2,286		
Fines, Forfeitures, and Penalties					
Revenue from Use of Money and Property	19	94	805	1	82
Aid from Other Governmental Agencies - State	105				
Aid from Other Governmental Agencies - Federal					
Aid from Other Governmental Agencies - Other					
Charges for Current Services					
Other Revenue	—	—	(60)	—	—
Total Revenue	124	912	3,031	1	82
Expenditures:					
Current					
General		310			414
Public Protection					
Public Ways and Facilities	178				
Health and Sanitation					
Education					
Recreational and Cultural			53		
Intergovernmental	—	—	—		—
Total Expenditures	178	310	53		414
Excess of Revenue Over (Under) Expenditures	(54)	602	2,978	1	(332)
Other Financing Sources (Uses):					
Operating Transfers In					10,878
Operating Transfers (Out)		(1,087)	(1,108)	(26)	(10,962)
Long-Term Debt Proceeds	—	—	—	—	443
Total Other Financing Sources (Uses)		(1,087)	(1,108)	(26)	359
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(54)	(485)	1,870	(25)	27
Fund Balances - Beginning of Year	192	1,197	7,794	25	87
Residual Equity Transfers From (To) Other Funds					
Increase (Decrease) in: Reserve for Inventory of Material and Supplies	—	—	—	—	—
Fund Balances - End of Year (Statement 3)	$138	712	9,664	-0-	114

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1989
With Comparative Figures for Year Ended June 30, 1988
(In Thousands)

STATEMENT 3A (cont'd)

	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS	TOTAL 1989	TOTAL 1988
Revenue:						
Taxes	$1,257	1,391		666	14,303	9,984
Licenses, Permits, and Franchises				3,696	6,844	5,375
Fines, Forfeitures, and Penalties				290	1,313	1,113
Revenue from Use of Money and Property	346	104	272	379	5,852	4,049
Aid from Other Governmental Agencies - State	33	68		576	25,763	25,793
Aid from Other Governmental Agencies - Federal		5	24,143	788	26,921	21,678
Aid from Other Governmental Agencies - Other			558	108	1,077	806
Charges for Current Services	1,787	466	803	289	19,860	17,584
Other Revenue	14	354	308	15	2,604	2,716
Total Revenue	3,437	2,388	26,084	6,807	104,537	89,098
Expenditures:						
Current						
General			24,070		24,794	20,867
Public Protection	449	1,742			2,453	3,954
Public Ways and Facilities	647			927	47,965	48,852
Health and Sanitation	1,573			4,625	6,198	5,861
Education					7,924	7,714
Recreational and Cultural	67			99	219	215
Intergovernmental	12				12	404
Total Expenditures	2,748	1,742	24,070	5,651	89,565	87,867
Excess of Revenue Over (Under) Expenditures	689	646	2,014	1,156	14,972	1,231
Other Financing Sources (Uses):						
Operating Transfers In				40	11,000	7,180
Operating Transfers (Out)				(10)	(13,375)	(48,267)
Long-Term Debt Proceeds					443	39,159
Total Other Financing Sources (Uses)				30	(1,932)	(1,928)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	689	646	2,014	1,186	13,040	(697)
Fund Balances - Beginning of Year	2,868	(708)	7,914	3,969	37,736	37,507
Residual Equity Transfers From (To) Other Funds	(5)				(5)	
Increase (Decrease) in: Reserve for Inventory of Material and Supplies				46	234	926
Fund Balances - End of Year (Statement 3)	$3,552	(62)	9,928	5,201	51,005	37,736

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3B

	ROAD		SURVEY MONUMENT PRESERVATION		GRAZING LAND	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:						
Taxes	$ 4,277	6,696				
Licenses, Permits, and Franchises	44	41				
Fines, Forfeitures, and Penalties	899	1,161				
Revenue from Use of Money and Property	3,519	1,978			9	7
Aid from Other Governmental Agencies - State	24,154	24,256				
Aid from Other Governmental Agencies - Federal	1,950	5,156				
Aid from Other Governmental Agencies - Other	351	663				
Charges for Current Services	16,124	23,349	155	120		
Other Revenue	905	602	—	—	—	—
Total Revenue	52,223	63,902	155	120	9	7
Expenditures:						
Current						
General						
Public Protection						101
Public Ways and Facilities	55,028	73,795				
Health and Sanitation						
Education						
Recreational and Cultural						
Intergovernmental						—
Total Expenditures	55,028	73,795	—	—	—	101
Excess of Revenue Over (Under) Expenditure	(2,805)	(9,893)	155	120	9	(94)
Other Financing Sources (Uses):						
Operating Transfers In	77	257				
Operating Transfers (Out)	(755)	(835)	(134)	(258)		
Long-Term Debt Proceeds	—	—	—	—		
Total Other Financing Sources (Uses)	(678)	(578)	(134)	(258)	—	—
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$(3,483)	(10,471)	21	(138)	9	(94)

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3B (cont'd)

	FISH AND GAME PROPAGATION		COUNTY LIBRARY		ASSET FORFEITURE PROGRAM	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:						
Taxes	$		6,712	6,746		
Licenses, Permits, and Franchises						
Fines, Forfeitures, and Penalties	13	26			111	
Revenue from Use of Money and Property			146	75	76	75
Aid from Other Governmental Agencies - State			827	978		
Aid from Other Governmental Agencies - Federal			35	61		
Aid from Other Governmental Agencies - Other			60	60		
Charges for Current Services			236	311		
Other Revenue			134	72	934	431
Total Revenue	13	26	8,150	8,303	1,121	506
Expenditures:						
Current						
General						
Public Protection	22	27			332	531
Public Ways and Facilities						
Health and Sanitation						
Education			8,239	9,007		
Recreational and Cultural						
Intergovernmental						
Total Expenditures	22	27	8,239	9,007	332	531
Excess of Revenue Over (Under) Expenditures	(9)	(1)	(89)	(704)	789	(25)
Other Financing Sources (Uses):						
Operating Transfers In			5	5		
Operating Transfers (Out)			(43)	(65)	(23)	(25)
Long-Term Debt Proceeds						
Total Other Financing Sources (Uses)			(38)	(60)	(23)	(25)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ (9)	(1)	(127)	(764)	766	(50)

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3B (cont'd)

	SPECIAL AVIATION		CABLE TV	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:				
Taxes	$			
Licenses, Permits, and Franchises			818	567
Fines, Forfeitures, and Penalties				
Revenue from Use of Money and Property	19	9	94	
Aid from Other Governmental Agencies - State	105	229		
Aid from Other Governmental Agencies - Federal				
Aid from Other Governmental Agencies - Other				
Charges for Current Services		15		
Other Revenue				
Total Revenue	124	253	912	567
Expenditures:				
Current				
General			606	688
Public Protection				
Public Ways and Facilities	178	286		
Health and Sanitation				
Education				
Recreational and Cultural				
Intergovernmental				
Total Expenditures	178	286	606	688
Excess of Revenue Over (Under) Expenditures	(54)	(33)	306	(121)
Other Financing Sources (Uses):				
Operating Transfers In				
Operating Transfers (Out)		(150)	(1,087)	(1,092)
Long-Term Debt Proceeds				
Total Other Financing Sources (Uses)		(150)	(1,087)	(1,092)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ (54)	(183)	(781)	(1,213)

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3B (cont'd)

	PARK LAND DEDICATION		FEDERAL REVENUE SHARING		NONPROFIT CORPORATION	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:						
Taxes	$					
Licenses, Permits, and Franchises	2,286	1,820				
Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property	805	520	1		82	436
Aid from Other Governmental Agencies - State						
Aid from Other Governmental Agencies - Federal						
Aid from Other Governmental Agencies - Other						
Charges for Current Services						
Other Revenue	(60)					
Total Revenue	3,031	2,340	1		82	436
Expenditures:						
Current						
General					414	475
Public Protection						
Public Ways and Facilities						
Health and Sanitation						
Education						
Recreational and Cultural	53	5,536				
Intergovernmental						
Total Expenditures	53	5,536			414	475
Excess of Revenue Over (Under) Expenditures	2,978	(3,196)	1		(332)	(39)
Other Financing Sources (Uses):						
Operating Transfers In					10,878	9,731
Operating Transfers (Out)	(4,110)	(4,110)	(26)	(26)	(10,962)	
Long-Term Debt Proceeds					443	443
Total Other Financing Sources (Uses)	(4,110)	(4,110)	(26)	(26)	359	10,174
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$(1,132)	(7,306)	(25)	(26)	27	10,135

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3B (cont'd)

	COUNTY SERVICE AREAS		FLOOD CONTROL DISTRICTS		HOUSING AUTHORITY	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:						
Taxes	$ 1,257	1,207	1,391	1,390		
Licenses, Permits, and Franchises						
Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property	346	26	104	155	272	
Aid from Other Governmental Agencies - State	33	11	68			
Aid from Other Governmental Agencies - Federal			5		24,143	33,352
Aid from Other Governmental Agencies - Other		9			558	775
Charges for Current Services	1,787	1,661	466	1,542	803	1,676
Other Revenue	14	701	354	690	308	3,601
Total Revenue	3,437	3,615	2,388	3,777	26,084	39,404
Expenditures:						
Current						
General					24,070	39,569
Public Protection	498	758	2,047	4,211		
Public Ways and Facilities	771	2,072				
Health and Sanitation	1,802	2,105				
Education						
Recreational and Cultural	71	285				
Intergovernmental	12					
Total Expenditures	3,154	5,220	2,047	4,211	24,070	39,569
Excess of Revenue Over (Under) Expenditures	283	(1,605)	341	(434)	2,014	(165)
Other Financing Sources (Uses):						
Operating Transfers In						
Operating Transfers (Out)						
Long-Term Debt Proceeds						
Total Other Financing Sources (Uses)						
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 283	(1,605)	341	(434)	2,014	(165)

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3B (cont'd)

	OTHER SPECIAL DISTRICTS		TOTALS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 666	462	14,303	16,501	(2,198)
Licenses, Permits, and Franchises	3,696	3,425	6,844	5,853	991
Fines, Forfeitures, and Penalties	290	100	1,313	1,287	26
Revenue from Use of Money and Property	379	56	5,852	3,337	2,515
Aid from Other Governmental Agencies - State	576	556	25,763	26,030	(267)
Aid from Other Governmental Agencies - Federal	788	690	26,921	39,259	(12,338)
Aid from Other Governmental Agencies - Other	108	1,759	1,077	3,266	(2,189)
Charges for Current Services	289	226	19,860	28,900	(9,040)
Other Revenue	15	(25)	2,604	6,072	(3,468)
Total Revenue	6,807	7,249	104,537	130,505	(25,968)
Expenditures:					
Current					
General			25,090	40,732	15,642
Public Protection			2,899	5,628	2,729
Public Ways and Facilities	1,004	1,704	56,981	77,857	20,876
Health and Sanitation	4,938	6,055	6,740	8,160	1,420
Education			8,239	9,007	768
Recreational and Cultural	101	146	225	5,967	5,742
Intergovernmental			12		(12)
Total Expenditures	6,043	7,905	100,186	147,351	47,165
Excess of Revenue Over (Under) Expenditures	764	(656)	4,351	(16,846)	21,197
Other Financing Sources (Uses):					
Operating Transfers In	40	40	11,000	10,033	967
Operating Transfers (Out)	(24)	(30)	(17,164)	(6,591)	(10,573)
Long-Term Debt Proceeds			443	443	-0-
Total Other Financing Sources (Uses)	16	10	(5,721)	3,885	(9,606)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 780	(646)	(1,370)	(12,961)	11,591

ROAD FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 4,277		4,277	6,696	(2,419)
Licenses, Permits, and Franchises	44		44	41	3
Fines, Forfeitures, and Penalties	899		899	1,161	(262)
Revenue from Use of Money and Property	3,519		3,519	1,978	1,541
Aid from Other Governmental Agencies - State	24,154		24,154	24,256	(102)
Aid from Other Governmental Agencies - Federal	1,950		1,950	5,156	(3,206)
Aid from Other Governmental Agencies - Other	351		351	663	(312)
Charges for Current Services	16,124		16,124	23,349	(7,225)
Other Revenue	905		905	602	303
Total Revenue	52,223		52,223	63,902	(11,679)
Expenditures:					
Public Ways and Facilities					
Public Ways					
Salaries and Employee Benefits	22,004		22,004	24,153	2,149
Services and Supplies	23,566	13,265	36,831	46,396	9,565
Other Charges	483	675	1,158	2,950	1,792
Fixed Assets	160	134	294	296	2
Expenditure Transfer		(5,259)	(5,259)		5,259
Total Expenditures	46,213	8,815	55,028	73,795	18,767
Excess of Revenue Over (Under) Expenditures	6,010	(8,815)	(2,805)	(9,893)	7,088
Other Financing Sources (Uses):					
Operating Transfers In	77		77	257	(180)
Operating Transfers (Out)	(76)	(679)	(755)	(835)	80
Total Other Financing Sources (Uses)	1	(679)	(678)	(578)	(100)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 6,011	(9,494)	(3,483)	(10,471)	6,988

SURVEY MONUMENT PRESERVATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Charges for Current Services	$ 155		155	120	35
Other Financing (Uses):					
Operating Transfers (Out)	(61)	(73)	(134)	(258)	124
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$ 94	(73)	21	(138)	159

Continued on next page

GRAZING LAND FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$9		9	7	2
Expenditures:					
Public Protection					
Other Protection					
Other Charges	-	-	-	101	101
Excess of Revenue Over (Under) Expenditures	$9	-0-	9	(94)	103

FISH AND GAME PROPAGATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Fines, Forfeitures, and Penalties	$13		13	26	(13)
Expenditures:					
Public Protection					
Other Protection					
Other Charges	22		22	27	5
Excess of Revenue Over (Under) Expenditures	$(9)	-0-	(9)	(1)	(8)

Continued on next page

COUNTY LIBRARY FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$6,712		6,712	6,746	(34)
Revenue from Use of Money and Property	146		146	75	71
Aid from Other Governmental Agencies - State	827		827	978	(151)
Aid from Other Governmental Agencies - Federal	35		35	61	(26)
Aid from Other Governmental Agencies - Other	60		60	60	-0-
Charges for Current Services	236		236	311	(75)
Other Revenue	134		134	72	62
Total Revenue	8,150		8,150	8,303	(153)
Expenditures:					
Education					
Library Services					
Salaries and Employee Benefits	4,892		4,892	5,167	275
Services and Supplies	2,983	238	3,221	3,707	486
Other Charges	33		33	33	-0-
Fixed Assets	16	77	93	100	7
Total Expenditures	7,924	315	8,239	9,007	768
Excess of Revenue Over (Under) Expenditures	226	(315)	(89)	(704)	615
Other Financing Sources (Uses):					
Operating Transfers In	5		5	5	-0-
Operating Transfers (Out)	(34)	(9)	(43)	(65)	22
Total Other Financing Sources (Uses)	(29)	(9)	(38)	(60)	22
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 197	(324)	(127)	(764)	637

Continued on next page

ASSET FORFEITURE PROGRAM FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Fines, Forefeitures, and Penalties	$ 111		111		111
Revenue from Use of Money and Property	76		76	75	1
Other Revenue	934		934	431	503
Total Revenue	1,121		1,121	506	615
Expenditures:					
Public Protection					
Other Protection					
Services and Supplies	99	11	110	137	27
Fixed Assets	141	81	222	394	172
Total Expenditures	240	92	332	531	199
Excess Revenue Over (Under) Expenditures	881	(92)	789	(25)	814
Other Financing (Uses):					
Operating Transfers (Out)	(11)	(12)	(23)	(25)	2
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$ 870	(104)	766	(50)	816

SPECIAL AVIATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 19		19	9	10
Aid from Other Governmental Agencies - State	105		105	229	(124)
Charges for Current Services	—		—	15	(15)
Total Revenue	124		124	253	(129)
Expenditures:					
Public Ways and Facilities					
Transportation Terminals					
Services and Supplies	178		178	286	108
Excess of Revenue Over (Under) Expenditures	(54)		(54)	(33)	(21)
Other Financing (Uses):					
Operating Transfers (Out)	—	—	—	(150)	150
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$(54)	-0-	(54)	(183)	129

Continued on next page

CABLE TV FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Licenses, Permits, and Franchises	$ 818		818	567	251
Revenue from Use of Money and Property	94		94		94
Total Revenue	912		912	567	345
Expenditures:					
General					
Communication					
Salaries and Employee Benefits	125		125	128	3
Services and Supplies	127	17	144	145	1
Other Charges	58	59	117	195	78
Fixed Assets		220	220	220	-0-
Total Expenditures	310	296	606	688	82
Excess of Revenue Over (Under) Expenditures	602	(296)	306	(121)	427
Other Financing (Uses):					
Operating Transfers (Out)	(1,087)		(1,087)	(1,092)	5
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$ (485)	(296)	(781)	(1,213)	432

PARK LAND DEDICATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Licenses, Permits, and Franchises	$2,286		2,286	1,820	466
Revenue from Use of Money and Property	805		805	520	285
Other Revenue	(60)		(60)		(60)
Total Revenue	3,031		3,031	2,340	691
Expenditures:					
Recreational and Cultural Services					
Recreational Facilities					
Other Charges	53		53	5,536	5,483
Excess of Revenue Over (Under) Expenditures	2,978		2,978	(3,196)	6,174
Other Financing (Uses):					
Operating Transfers (Out)	(1,108)	(3,002)	(4,110)	(4,110)	-0-
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$1,870	(3,002)	(1,132)	(7,306)	6,174

Continued on next page

FEDERAL REVENUE SHARING FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 1		1		1
Other Financing (Uses):					
Operating Transfers (Out)	(26)		(26)	(26)	-0-
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$(25)	-0-	(25)	(26)	1

NONPROFIT CORPORATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 82		82	436	(354)
Expenditures:					
General					
Other General					
Services and Supplies	414		414	475	61
Excess of Revenue Over (Under) Expenditures	(332)		(332)	(39)	(293)
Other Financing Sources (Uses):					
Operating Transfers In	10,878		10,878	9,731	1,147
Operating Transfers (Out)	(10,962)		(10,962)		(10,962)
Long-Term Debt Proceeds	443		443	443	-0-
Total Other Financing Sources (Uses)	359		359	10,174	(9,815)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 27	-0-	27	10,135	(10,108)

Continued on next page

COUNTY SERVICE AREAS FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$1,257		1,257	1,207	50
Revenue from Use of Money and Property	346		346	26	320
Aid from Other Governmental Agencies - State	33		33	11	22
Aid from Other Governmental Agencies - Other				9	(9)
Charges for Current Services	1,787		1,787	1,661	126
Other Revenue	14		14	701	(687)
Total Revenue	3,437		3,437	3,615	(178)
Expenditures:					
Public Protection					
Fire Protection					
Services and Supplies	438	31	469	657	188
Fixed Assets	11	18	29	97	68
Reserves				4	4
Total Protection	449	49	498	758	260
Public Ways and Facilities					
Public Ways					
Services and Supplies	614	124	738	1,833	1,095
Other Charges	33		33	238	205
Reserves				1	1
Total Public Ways and Facilities	647	124	771	2,072	1,301
Health and Sanitation					
Hospital Care					
Services and Supplies	1,547	229	1,776	1,973	197
Other Charges	23		23	98	75
Fixed Assets	3		3	3	-0-
Reserves				31	31
Total Health and Sanitation	1,573	229	1,802	2,105	303
Recreational and Cultural					
Recreation Facilities					
Services and Supplies	65	4	69	235	166
Fixed Assets	2		2	30	28
Reserves				20	20
Total Recreational and Cultural	67	4	71	285	214
Intergovernmental	12		12		(12)
Total Expenditures	2,748	406	3,154	5,220	2,066
Excess of Revenue Over (Under) Expenditures	$ 689	(406)	283	(1,605)	1,888

Continued on next page

FLOOD CONTROL DISTRICTS FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$1,391		1,391	1,390	1
Revenue from Use of Money and Property	104		104	155	(51)
Aid from Other Governmental Agencies - State	68		68		68
Aid from Other Governmental Agencies - Federal	5		5		5
Charges for Current Services	466		466	1,542	(1,076)
Other Revenue	354		354	690	(336)
Total Revenue	2,388		2,388	3,777	(1,389)
Expenditures:					
Public Protection					
Flood Control					
Services and Supplies	1,601	305	1,906	3,705	1,799
Other Charges	141	---	141	506	365
Total Expenditures	1,742	305	2,047	4,211	2,164
Excess of Revenue Over (Under) Expenditures	$ 646	(305)	341	(434)	775

HOUSING AUTHORITY FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 272		272		272
Aid from Other Governmental Agencies - Federal	24,143		24,143	33,352	(9,209)
Aid from Other Governmental Agencies - Other	558		558	775	(217)
Charges for Current Services	803		803	1,676	(873)
Other Revenue	308		308	3,601	(3,293)
Total Revenue	26,084		26,084	39,404	(13,320)
Expenditures:					
General					
Other General					
Salaries and Employees Benefits	2,073		2,073	3,345	1,272
Services and Supplies	21,195	106	21,301	30,429	9,128
Other Charges	462		462	2,210	1,748
Fixed Assets	340	133	473	3,585	3,112
Expenditure Transfers		(239)	(239)		239
Total Expenditures	24,070	-0-	24,070	39,569	15,499
Excess of Revenue Over (Under) Expenditures	$ 2,014	-0-	2,014	(165)	2,179

Continued on next page

OTHER SPECIAL DISTRICTS FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 666		666	462	204
Licenses, Permits, and Franchises	3,696		3,696	3,425	271
Fines, Forfeitures, and Penalties	290		290	100	190
Revenue from Use of Money and Property	379		379	56	323
Aid from Other Governmental Agencies - State	576		576	556	20
Aid from Other Governmental Agencies - Federal	788		788	690	98
Aid from Other Governmental Agencies - Other	108		108	1,759	(1,651)
Charges for Current Services	289		289	226	63
Other Revenue	15		15	(25)	40
Total Revenue	6,807		6,807	7,249	(442)
Expenditures:					
Public Ways and Facilities					
Public Ways					
Services and Supplies	927	77	1,004	1,454	450
Reserves				250	250
Total Public Ways and Facilities	927	77	1,004	1,704	700
Health and Sanitation					
Health					
Salaries and Employees Benefits	3,561		3,561	3,776	215
Services and Supplies	852	227	1,079	1,772	693
Fixed Assets	212	86	298	479	181
Reserves				28	28
Total Health and Sanitation	4,625	313	4,938	6,055	1,117
Recreational and Cultural					
Recreation Facilities					
Services and Supplies	99	2	101	121	20
Fixed Assets				12	12
Reserves				13	13
Total Recreational and Cultural	99	2	101	146	45
Total Expenditures	5,651	392	6,043	7,905	1,862
Excess of Revenue Over (Under) Expenditures	1,156	(392)	764	(656)	1,420
Other Financing Sources (Uses):					
Operating Transfers In	40		40	40	-0-
Operating Transfers (Out)	(10)	(14)	(24)	(30)	6
Total Other Financing Sources (Uses)	30	(14)	16	10	6
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$1,186	(406)	780	(646)	1,426

DEBT SERVICE FUNDS

NONPROFIT CORPORATION FUND

THIS FUND RECEIVES RENTAL PAYMENTS BASED ON LEASE PURCHASE AGREEMENTS FROM THE CAPITAL OUTLAY FUND AND THE GENERAL FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION. THESE DEBT ISSUANCES ARE LEGAL OBLIGATIONS OF A NONPROFIT CORPORATION AND WERE ISSUED TO FINANCE THE PURCHASING OF NECESSARY EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS BY THE COUNTY. THE DEBT IS SECURED BY THE LEASE-PURCHASE PAYMENTS FROM THE COUNTY.

JOINT POWERS AUTHORITIES FUNDS

THESE FUNDS RECEIVE RENTAL PAYMENTS BASED ON LEASE-PURCHASE AGREEMENTS FROM THE CAPITAL OUTLAY FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON LEASE REVENUE BONDS/CERTIFICATES OF PARTICIPATION. THESE DEBT ISSUANCES ARE LEGAL OBLIGATIONS OF VARIOUS JOINT POWER AUTHORITIES AND WERE ISSUED TO FINANCE CONSTRUCTION OF COUNTY FACILITIES. THE DEBT IS SECURED BY THE LEASE-PURCHASE PAYMENTS FROM THE COUNTY.

DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 4

	NONPROFIT CORPORATION	JOINT POWERS AUTHORITIES	TOTALS 1989	TOTALS 1988
ASSETS				
Equity in Pooled Cash and Investments	$	2	2	15
Cash with Fiscal Agent	13,041	8,517	21,558	19,784
Accounts Receivable	395	94	489	446
Due from Other Funds		3	3	1
Total Assets	$13,436	8,616	22,052	20,246
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$ 59		59	15
Due to Other Funds				22
Obligations Under Reverse Repurchase Agreements				2
Total Liabilities	59	-0-	59	39
Fund Equity				
Fund Balances:				
Reserved for Debt Service	13,377	8,442	21,819	19,663
Unreserved		174	174	544
Total Fund Equity	13,377	8,616	21,993	20,207
Total Liabilities and Fund Equity	$13,436	8,616	22,052 (Statement 1A)	20,246

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1989
With Comparative Figures for Year Ended June 30, 1988
(In Thousands)

STATEMENT 4A

	NONPROFIT CORPORATION	JOINT POWERS AUTHORITIES	TOTALS 1989	TOTALS 1988
Revenue:				
Revenue from Use of Money and Property	$ 943	812	1,755	1,561
Expenditures:				
Debt Service:				
Debt Redemption	4,206	2,215	6,421	6,250
Bond Interest Matured	5,913	5,982	11,895	7,840
Other Charges		30	30	30
Total Expenditure	10,119	8,227	18,346	14,120
Excess of Revenue Over (Under) Expenditures	(9,176)	(7,415)	(16,591)	(12,559)
Other Financing Sources (Uses):				
Operating Transfers In	10,941	7,699	18,640	17,799
Operating Transfers (Out)	(1,147)	(1,144)	(2,291)	(1,124)
Long-Term Debt Proceeds	2,028		2,028	
Total Other Financing Sources (Uses)	11,822	6,555	18,377	16,675
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	2,646	(860)	1,786	4,116
Fund Balances - Beginning of Year	10,731	9,476	20,207	16,091
Fund Balances - End of Year (Statement 4)	$13,377	8,616	21,993	20,207

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 4B

	NONPROFIT CORPORATION		JOINT POWERS AUTHORITIES		TOTALS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:							
Revenue from Use of Money and Property	$ 943		812	5	1,755	5	1,750
Expenditures:							
Debt Redemption	4,206	4,305	2,215	2,215	6,421	6,520	99
Bond Interest Matured	5,913	5,817	5,982	5,982	11,895	11,799	(96)
Other Charges			30	35	30	35	5
Total Expenditures	10,119	10,122	8,227	8,232	18,346	18,354	8
Excess of Revenue Over (Under) Expenditures	(9,176)	(10,122)	(7,415)	(8,227)	(16,591)	(18,349)	1,758
Other Financing Sources (Uses):							
Operating Transfers In	10,941		7,699	7,699	18,640	7,699	10,941
Operating Transfers (Out)	(1,147)		(1,144)		(2,291)		(2,291)
Long Term Debt Proceeds	2,028	2,028			2,028	2,028	
Total Other Financing Sources (Uses)	11,822	2,028	6,555	7,699	18,377	9,727	8,650
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 2,646	(8,094)	(860)	(528)	1,786	(8,622)	10,408

NONPROFIT CORPORATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 4C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 943		943		943
Expenditures:					
Debt Redemption	4,206		4,206	4,305	99
Bond Interest Matured	5,913		5,913	5,817	(96)
Total Expenditures	10,119		10,119	10,122	3
Excess of Revenue Over (Under) Expenditures	(9,176)		(9,176)	(10,122)	946
Other Financing Sources (Uses):					
Operating Transfers In	10,941		10,941		10,941
Operating Transfers (Out)	(1,147)		(1,147)		(1,147)
Long Term Debt Proceeds	2,028		2,028	2,028	-0-
Total Other Financing Sources (Uses)	11,822		11,822	2,028	9,794
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 2,646	-0-	2,646	(8,094)	10,740

JOINT POWERS AUTHORITIES FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 1989
(In Thousands)

STATEMENT 4C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 812		812	5	807
Expenditures:					
Debt Redemption	2,215		2,215	2,215	-0-
Bond Interest Matured	5,982		5,982	5,982	-0-
Other Charges	30		30	35	5
Total Expenditures	8,227		8,227	8,232	5
Excess of Revenue Over (Under) Expenditures	(7,415)		(7,415)	(8,227)	812
Other Financing Sources (Uses):					
Operating Transfers (In)	7,699		7,699	7,699	-0-
Operating Transfers (Out)	(1,144)		(1,144)		(1,144)
Total Other Financing Sources (Uses)	6,555		6,555	7,699	(1,144)
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$ (860)	-0-	(860)	(528)	(332)

CAPITAL PROJECTS FUNDS

CAPITAL OUTLAY FUND

THE CAPITAL OUTLAY FUND IS USED EXCLUSIVELY TO FINANCE THE ACQUISITION, CONSTRUCTION AND COMPLETION OF PERMANENT PUBLIC IMPROVEMENTS INCLUDING PUBLIC BUILDINGS AND FOR THE COSTS OF ACQUIRING LAND AND PERMANENT IMPROVEMENTS. THE FUND MAY ALSO BE USED TO MAKE ANNUAL PAYMENTS ON BOND INDEBTEDNESS FOR THE CONSTRUCTION OF PUBLIC FACILITIES AND TO ACQUIRE PUBLIC FACILITIES THROUGH LEASE PURCHASES. REVENUES ARE OBTAINED FROM THE SALES OF FIXED ASSETS, FROM LEASE OR RENTAL OF COUNTY-OWNED FACILITIES, AND FROM OTHER FUNDS SUCH AS GRANTS AND CONTRIBUTIONS WHEN ALLOCATED BY THE BOARD OF SUPERVISORS TO THE FUND.

EDGEMOOR DEVELOPMENT FUND

THE EDGEMOOR DEVELOPMENT FUND IS USED EXCLUSIVELY FOR ASSISTING IN THE DEVELOPMENT OF THE EDGEMOOR PROPERTY. THE EDGEMOOR PROPERTY REPRESENTS APPROXIMATELY 375 ACRES OF COUNTY-OWNED LAND AND 50 ACRES OWNED BY THE GROSSMONT UNION HIGH SCHOOL DISTRICT IN THE SANTEE AREA. FUTURE DEVELOPMENT MAY INCLUDE PARKS, A LIBRARY, HOUSING, A FIRE STATION, POST OFFICE AND OTHERS. REVENUES ARE DERIVED FROM THE SALE OR LEASE OF LAND WITHIN THE EDGEMOOR PROPERTY.

NONPROFIT CORPORATION FUND

THIS FUND IS USED TO ACCOUNT FOR THE EXPENDITURE OF THE PROCEEDS FROM THE SALE OF NONPROFIT CORPORATION LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION FOR THE PURCHASE OF VARIOUS TYPES OF EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS BY THE COUNTY.

REDEVELOPMENT AGENCY FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE EXPENDITURES OF THE PROCEEDS OF REDEVELOPMENT AREA INCREMENTAL TAXES, INTEREST REVENUES AND TEMPORARY LOANS. REDEVELOPMENT PROJECT EXPENDITURES, IN ACCORDANCE WITH CALIFORNIA COMMUNITY REDEVELOPMENT LAW, INCLUDE REDEVELOPMENT PLANNING, DESIGN, IMPROVEMENT COSTS, PROFESSIONAL SERVICES AND ADMINISTRATIVE COSTS.

JOINTS POWERS AUTHORITIES FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE EXPENDITURE OF THE PROCEEDS FROM THE SALE OF JOINT POWER AUTHORITY LEASE REVENUE BONDS/CERTIFICATES OF PARTICIPATION FOR THE ACQUISITION OF THE COUNTY FACILITIES IN THE CITIES OF EL CAJON, VISTA, AND RAMONA.

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
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CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 5

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY
ASSETS				
Equity in Pooled Cash and Investments	$10,832	403		201
Cash with Fiscal Agent			37,043	
Collections in Transit	1			
Accounts and Notes Receivable	6,799	1	699	
Due from Other Funds	1,384	18		142
Deposits with Others	2,414	—	—	—
Total Assets	$21,430	422	37,742	343
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	3,249		1,309	
Due to Other Funds	4,806	1		80
Obligations Under Reverse Repurchases Agreements	804	30		15
Due to Other Funds-Loans				700
Other Deferred Revenue	3,284	—	—	—
Total Liabilities	12,143	31	1,309	795
Fund Equity				
Fund Balances:				
Reserve for Encumbrances	947	15	566	46
Unreserved	8,340	376	35,867	(498)
Total Fund Equity (Statement 5A)	9,287	391	36,433	(452)
Total Liabilities and Fund Equity	$21,430	422	37,742	343

Continued on next page

CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 5 (cont'd)

	JOINT POWERS AUTHORITIES	TOTALS 1989	TOTALS 1988
ASSETS			
Equity in Pooled Cash and Investments	$ 81	11,517	17,074
Cash with Fiscal Agent	5,394	42,437	37,654
Collections in Transit		1	
Accounts and Notes Receivable	44	7,543	5,647
Due from Other Funds		1,544	1,120
Deposits with Others		2,414	4,526
Total Assets	$ 5,519	65,456	66,021
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	$ 546	5,104	4,996
Due to Other Funds	1	4,888	1,644
Obligations Under Reverse Repurchases Agreements	6	855	2,190
Due to Other Funds-Loans		700	564
Other Deferred Revenue		3,284	6,029
Total Liabilities	553	14,831	15,423
Fund Equity			
Fund Balances:			
Reserve for Encumbrances	261	1,835	5,983
Unreserved	4,705	48,790	44,615
Total Fund Equity (Statement 5A)	4,966	50,625	50,598
Total Liabilities and Fund Equity	$ 5,519	65,456 (Statement 1A)	66,021

CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 5A

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY
Revenue:				
Taxes	$ 787			
Fines, Forfeitures, & Penalties	5,800			
Revenue from Use of Money and Property	966	95	2,781	27
Aid from Other Governmental Agencies - State	9,155			
Aid from Other Governmental Agencies - Federal	2,347			
Aid from Other Governmental Agencies - Other	554			
Charges for Current Services	2			
Other Revenue	11,677	—	—	23
Total Revenue	31,288	95	2,781	50
Expenditures:				
Capital Outlay	42,036		12,507	356
Excess of Revenue Over (Under) Expenditures	(10,748)	95	(9,726)	(306)
Other Financing Sources (Uses):				
Operating Transfers In	18,672		21	
Operating Transfers (Out)	(13,701)	(193)		
Long-Term Debt Proceeds	—	—	18,313	
Total Other Financing Sources (Uses)	4,971	(193)	18,334	
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(5,777)	(98)	8,608	(306)
Fund Balances - Beginning of Year	15,064	489	27,825	(133)
Residual Equity Transfer From (To) Other Fund	—	—	—	(13)
Fund Balances - End of Year (Statement 5)	$ 9,287	391	36,433	(452)

Continued on next page

CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 5A (cont'd)

	JOINT POWERS AUTHORITIES	TOTALS 1989	TOTALS 1988
Revenue:			
Taxes	$	787	1,278
Fines, Forfeitures, & Penalties		5,800	2,181
Revenue from Use of Money and Property	556	4,425	4,187
Aid from Other Governmental Agencies - State		9,155	10,104
Aid from Other Governmental Agencies - Federal		2,347	205
Aid from Other Governmental Agencies - Other		554	684
Charges for Current Services		2	1
Other Revenue		11,700	4,907
Total Revenue	556	34,770	23,547
Expenditures:			
Capital Outlay	4,087	58,986	55,200
Excess of Revenue Over (Under) Expenditures	(3,531)	(24,216)	(31,653)
Other Financing Sources (Uses):			
Operating Transfers In	1,144	19,837	51,972
Operating Transfers (Out)		(13,894)	(10,746)
Long-Term Debt Proceeds		18,313	
Total Other Financing Sources (Uses)	1,144	24,256	41,226
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(2,387)	40	9,573
Fund Balances - Beginning of Year	7,353	50,598	41,025
Residual Equity Transfer From (To) Other Fund		(13)	
Fund Balances - End of Year (Statement 5)	$ 4,966	50,625	50,598

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 5B

	CAPITAL OUTLAY		EDGEMOOR DEVELOPMENT	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:				
Taxes	$ 787	13,670		
Fines, Forfeitures, and Penalties	5,800	11,150		
Revenue from Use of Money and Property	966		95	57
Aid from Other Governmental Agencies - State	9,155	75,452		
Aid from Other Governmental Agencies - Federal	2,347	6,599		
Aid from Other Governmental Agencies - Other	554	988		
Charges for Current Services	2	38		
Other Revenue	11,677	49,517	___	___
Total Revenue	31,288	157,414	95	57
Expenditures:				
Capital Outlay	42,983	196,347		
Excess of Revenue Over (Under) Expenditures	(11,695)	(38,933)	95	57
Other Financing Sources (Uses):				
Operating Transfers In	18,672	40,886		
Operating Transfers (Out)	(13,701)	(13,701)	(208)	(253)
Long-Term Debt Proceeds	___	___	___	___
Total Other Financing Sources (Uses)	4,971	27,185	(208)	(253)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ (6,724)	(11,748)	(113)	(196)

Continued on next page

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 58 (cont'd)

	NONPROFIT CORPORATION		REDEVELOPMENT AGENCY	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:				
Taxes	$			
Fines, Forfeitures, and Penalties				
Revenue from Use of Money and Property	2,781		27	
Aid from Other Governmental Agencies - State				
Aid from Other Governmental Agencies - Federal				
Aid from Other Governmental Agencies - Other				
Charges for Current Services				
Other Revenue			23	
Total Revenue	2,781		50	
Expenditures:				
Capital Outlay	13,073	43,775	402	4,178
Excess of Revenue Over (Under) Expenditures	(10,292)	(43,775)	(352)	(4,178)
Other Financing Sources (Uses):				
Operating Transfers In	21			
Operating Transfers (Out)				
Long-Term Debt Proceeds	18,313	18,313		3,869
Total Other Financing Sources (Uses)	18,334	18,313		3,869
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 8,042	(25,462)	(352)	(309)

Continued on next page

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 5B (cont'd)

	JOINT POWERS AUTHORITIES		TOTALS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$		787	13,670	(12,883)
Fines, Forfeitures, and Penalties			5,800	11,150	(5,350)
Revenue from Use of Money and Property	556		4,425	57	4,368
Aid from Other Governmental Agencies - State			9,155	75,452	(66,297)
Aid from Other Governmental Agencies - Federal			2,347	6,599	(4,252)
Aid from Other Governmental Agencies - Other			554	988	(434)
Charges for Current Services			2	38	(36)
Other Revenue			11,700	49,517	(37,817)
Total Revenue	556		34,770	157,471	(122,701)
Expenditures:					
Capital Outlay	4,348	5,787	60,806	250,087	189,281
Excess of Revenue Over (Under) Expenditures	(3,792)	(5,787)	(26,036)	(92,616)	66,580
Other Financing Sources (Uses):					
Operating Transfers In	1,144		19,837	40,886	(21,049)
Operating Transfers (Out)			(13,909)	(13,954)	45
Long-Term Debt Proceeds			18,313	22,182	(3,869)
Total Other Financing Sources (Uses)	1,144		24,241	49,114	(24,873)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$(2,648)	(5,787)	(1,795)	(43,502)	41,707

CAPITAL OUTLAY FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET
AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 5C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 787		787	13,670	(12,883)
Fines, Forfeitures, and Penalties	5,800		5,800	11,150	(5,350)
Revenue from Use of Money and Property	966		966		966
Aid from Other Governmental Agencies - State	9,155		9,155	75,452	(66,297)
Aid from Other Governmental Agencies - Federal	2,347		2,347	6,599	(4,252)
Aid from Other Governmental Agencies - Other	554		554	988	(434)
Charges for Current Services	2		2	38	(36)
Other Revenue	11,677		11,677	49,517	(37,840)
Total Revenue	31,288		31,288	157,414	(126,126)
Expenditures:					
Capital Outlay					
Plant Acquisition					
Other Charges	7,778	335	8,113	9,927	1,814
Fixed Assets	34,340	89,012	123,352	186,502	63,150
Expenditure Transfer	(82)	(88,400)	(88,482)	(82)	88,400
Total Expenditures	42,036	947	42,983	196,347	153,364
Excess of Revenue Over (Under) Expenditures	(10,748)	(947)	(11,695)	(38,933)	27,238
Other Financing Sources (Uses):					
Operating Transfers In	18,672		18,672	40,886	(22,214)
Operating Transfers (Out)	(13,701)		(13,701)	(13,701)	-0-
Total Other Financing Sources (Uses)	4,971		4,971	27,185	(22,214)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources	$ (5,777)	(947)	(6,724)	(11,748)	5,024

EDGEMOOR DEVELOPMENT FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET
AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1989
(In Thousands)

STATEMENT 5C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 95		95	57	38
Other Financing (Uses):					
Operating Transfer (Out)	(193)	(15)	(208)	(253)	45
Excess of Revenue Over (Under) Other Financing (Uses)	$(98)	(15)	(113)	(196)	83

Continued on next page

NONPROFIT CORPORATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES-
BUDGET AND ACTUAL (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 1989
(In Thousands)

STATEMENT 5C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 2,781		2,781		2,781
Expenditures:					
Capital Outlay					
Other General					
Fixed Assets	12,507	566	13,073	43,775	30,702
Excess of Revenue Over (Under) Expenditures	(9,726)	(566)	(10,292)	(43,775)	33,483
Other Financing Sources (Uses):					
Operating Transfers In	21		21		21
Long Term Debt Proceeds	18,313		18,313	18,313	-0-
Total Other Financing Sources (Uses)	18,334	___	18,334	18,313	21
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 8,608	(566)	8,042	(25,462)	33,504

REDEVELOPMENT AGENCY FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 1989
(In Thousands)

STATEMENT 5C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 27		27		27
Other Revenue	23		23		23
Total Revenue	50		50		50
Expenditures:					
Capital Outlay					
Plant Acquisition					
Services and Supplies	356	46	402	4,178	3,776
Excess of Revenue Over (Under) Expenditures	(306)	(46)	(352)	(4,178)	3,826
Other Financing Sources (Uses):					
Long Term Debt Proceeds	___	—	___	3,869	(3,869)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$(306)	(46)	(352)	(309)	(43)

Continued on next page

JOINT POWERS AUTHORITIES FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
YEAR ENDED JUNE 30, 1989
(In Thousands)

STATEMENT 5C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 556		556		556
Expenditures:					
Capital Outlay					
Plant Acquisition					
Services and Supplies					
Fixed Assets	4,087	261	4,348	5,787	1,439
Total Expenditures	4,087	261	4,348	5,787	1,439
Excess of Revenue Over (Under) Expenditures	(3,531)	(261)	(3,792)	(5,787)	1,995
Other Financing Sources:					
Operating Transfers In	1,144	___	1,144	_____	1,144
Excess of Revenue Over (Under) Expenditures and Other Financing Sources	$(2,387)	(261)	(2,648)	(5,787)	3,139

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

ENTERPRISE FUNDS

ENTERPRISE FUNDS ARE USED TO ACCOUNT FOR OPERATIONS THAT ARE FINANCED AND OPERATED IN A MANNER SIMILAR TO PRIVATE BUSINESS ENTERPRISES--WHERE THE INTENT OF THE GOVERNMENT'S COUNCIL IS THAT THE COSTS OF PROVIDING GOODS OR SERVICES TO THE GENERAL PUBLIC ON A CONTINUING BASIS BE FINANCED OR RECOVERED PRIMARILY THROUGH USER CHARGES; OR WHERE THE GOVERNMENT'S COUNCIL HAS DECIDED THAT PERIODIC DETERMINATION OF NET INCOME IS APPROPRIATE FOR ACCOUNTABILITY PURPOSES.

AIRPORT FUND

THIS FUND IS USED TO ACCOUNT FOR THE MAINTENANCE, OPERATIONS, AND DEVELOPMENT OF COUNTY AIRPORTS. A PRIMARY OBJECTIVE OF THE AIRPORT PROGRAM IS TO PURCHASE AND DEVELOP AIRPORT PROPERTY IN ORDER TO CREATE TAX REVENUES AND CREATE JOBS IN THE PRIVATE SECTOR.

LIQUID WASTE FUND

THIS FUND IS USED TO ACCOUNT FOR OPERATIONAL SERVICES AND SUPPORT PROVIDED TO SANITATION DISTRICTS GOVERNED BY THE COUNTY BOARD OF SUPERVISORS.

TRANSIT FUND

THIS FUND IS USED TO ACCOUNT FOR THE OPERATIONS, MAINTENANCE, AND DEVELOPMENT OF A RURAL TRANSIT SYSTEM AND TRANSIT RELATED PROJECTS.

SOLID WASTE FUND

THIS FUND IS USED TO ACCOUNT FOR THE OPERATIONS MAINTENANCE, AND DEVELOPMENT OF VARIOUS LAND FILLS AND DISPOSAL SITES FOR SOLID WASTE.

SANITATION AND WATER DISTRICT FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE ACTIVITIES OF ALL INDIVIDUAL SANITATION AND WATER DISTRICTS GOVERNED BY THE COUNTY BOARD OF SUPERVISORS.

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 6

ASSETS	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
Equity in Pooled Cash and Investments	$ 3,215	704	892	30,992
Cash with Fiscal Agent				
Collections in Transit	3			25
Imprest Cash	1	1		6
Taxes Receivable (Schedule 4)				
Accounts Receivable and Notes Receivable, Net	187	151	131	3,006
Due From Other Funds	127	460	41	1,133
Due From Other Funds-Loans	424			
Inventory of Material and Supplies, Net	37	84		3
Deposit with Others				42
Restricted Assets:				
Equity in Pooled Cash and Investments				
Due From Other Funds				
Cash with Fiscal Agent				
Fixed Assets	22,109	396	4,365	11,096
Accumulated Depreciation	(7,964)	(198)	(509)	(5,509)
Total Assets	$18,139	1,598	4,920	40,794
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$ 234	12	220	1,565
Accrued Payroll	32	127		120
Accrued Interest				
Due to Other Funds	72	340	43	498
Obligations Under Reverse Repurchase Agreements	239	52	66	2,300
Deposits from Others				
Amount Payable to Grantor Agency			735	
Other Deferred Revenue				
Long-Term Debt Payable	62	211	324	205
Total Liabilities	639	742	1,388	4,688
Fund Equity				
Contributed Capital: (Statement 6C)				
Grants and Contributions	14,531	690	4,040	5,648
Accumulated Depreciation on Grant Funded Fixed Assets			(508)	
Retained Earnings: (Statement 6A)				
Reserved for Revenue Bond Restrictions				
Reserved for Landfill Closure				1,634
Unreserved	2,969	166		28,824
Total Fund Equity	17,500	856	3,532	36,106
Total Liabilities and Fund Equity	$18,139	1,598	4,920	40,794

Continued on next page

ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 6 (cont'd)

	SANITATION AND WATER DISTRICTS	TOTALS 1989	TOTALS 1988
Equity in Pooled Cash and Investments	$ 28,202	64,005	49,373
Cash with Fiscal Agent	165	165	5
Collections in Transit	111	139	34
Imprest Cash		8	7
Taxes Receivable (Schedule 4)	445	445	334
Accounts Receivable and Notes Receivable, Net	337	3,812	2,295
Due From Other Funds	823	2,584	2,039
Due From Other Funds-Loans	5	429	430
Inventory of Material and Supplies, Net		124	117
Deposit with Others		42	97
Restricted Assets:			
Equity in Pooled Cash and Investments	4,123	4,123	3,370
Due From Other Funds	77	77	42
Cash with Fiscal Agent			80
Fixed Assets	52,465	90,431	83,184
Accumulated Depreciation	(11,527)	(25,707)	(23,852)
Total Assets	$ 75,226	140,677	117,555
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	$ 59	2,090	920
Accrued Payroll		279	217
Accrued Interest	23	23	26
Due to Other Funds	347	1,300	1,004
Obligations Under Reverse Repurchase Agreements	2,399	5,056	6,765
Deposits from Others	300	300	
Amount Payable to Grantor Agency		735	470
Other Deferred Revenue			66
Long-Term Debt Payable	3,212	4,014	5,362
Total Liabilities	6,340	13,797	14,830
Fund Equity			
Contributed Capital: (Statement 6C)			
Grants and Contributions	21,918	46,827	39,627
Accumulated Depreciation on Grant Funded Fixed Assets		(508)	(407)
Retained Earnings: (Statement 6A)			
Reserved for Revenue Bond Restrictions	15,396	15,396	1,743
Reserved for Landfill Closure		1,634	
Unreserved	31,572	63,531	61,762
Total Fund Equity	68,886	126,880	102,725
Total Liabilities and Fund Equity	$ 75,226	140,677 (Statement 1A)	117,555

ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 6A

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
Operating Revenue:				
Charges for Services	$ 3,291	4,696	246	23,660
Operating Expenses:				
Salaries	703	2,919		2,459
Repairs and Maintenance	56	88	1	132
Equipment Rental	101	529		548
Sewage Processing				
Contracted Services	4,157	795	2,827	12,590
Depreciation	468	38	142	604
Utilities	55	9		24
Other	102	222	109	1,060
Total Operating Expense	5,642	4,600	3,079	17,417
Operating Income (Loss)	(2,351)	96	(2,833)	6,243
Nonoperating Revenue:				
Interest	367	64	110	2,204
Taxes				
Grants	88		2,659	127
Gain on Disposal of Equipment	4			
Other	58	3	1	170
Total Nonoperating Revenue	517	67	2,770	2,501
Nonoperating Expenses:				
Interest on Long-Term Debt			79	
Loss on Disposal of Equipment		18		739
Other		123		73
Total Nonoperating Expense	-0-	141	79	812
Nonoperating Income (Loss)	517	(74)	2,691	1,689
Net Income (Loss) (Statement 6B)	(1,834)	22	(142)	7,932
Equity Conveyed to Other Entities				
Depreciation on Grant Funded Fixed Assets			142	
Increase (Decrease) in Retained Earnings	(1,834)	22	-0-	7,932
Retained Earnings - Beginning Balance	4,803	144	-0-	22,526
Retained Earnings - Ending Balance (Statement 6)	$ 2,969	166	-0-	30,458

Continued on next page

ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 6A (cont'd)

	SANITATION AND WATER DISTRICTS	TOTALS 1989	TOTALS 1988
Operating Revenue:			
Charges for Services	$ 13,755	45,648	36,205
Operating Expenses:			
Salaries		6,081	5,435
Repairs and Maintenance		277	207
Equipment Rental		1,178	926
Sewage Processing	3,497	3,497	3,036
Contracted Services	604	20,973	15,403
Depreciation	793	2,045	2,044
Utilities	60	148	186
Other	2,547	4,040	3,890
Total Operating Expense	7,501	38,239	31,127
Operating Income (Loss)	6,254	7,409	5,078
Nonoperating Revenue:			
Interest	2,382	5,127	3,639
Taxes	199	199	189
Grants		2,874	2,767
Gain on Disposal of Equipment		4	
Other	2,357	2,589	546
Total Nonoperating Revenue	4,938	10,793	7,141
Nonoperating Expenses:			
Interest on Long-Term Debt	71	150	180
Loss on Disposal of Equipment		757	1
Other	185	381	99
Total Nonoperating Expense	256	1,288	280
Nonoperating Income	4,682	9,505	6,861
Net Income (Loss) (Statement 6B)	10,936	16,914	11,939
Equity Conveyed to Other Entities			(697)
Depreciation on Grant Funded Fixed Assets		142	128
Increase (Decrease) in Retained Earnings	10,936	17,056	11,370
Retained Earnings - Beginning Balance	36,032	63,505	52,135
Retained Earnings - Ending Balance (Statement 6)	$ 46,968	80,561	63,505

ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 6B

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
Sources of Working Capital:				
Operations:				
Net Income (Loss) (Statement 6A)	$ (1,834)	22	(142)	7,932
Items not Requiring Working Capital:				
Depreciation	468	38	142	604
Loss (Gain) on Disposal of Equipment	(4)	18		739
Working Capital Provided by (Used In) Operations	(1,370)	78	-0-	9,275
Capital Contributions, Net			3,188	
Proceeds from Sale of Fixed Assets	44			
Increase in Long-Term Debt				
Retirement of Fixed Assets			63	
Total Sources (Uses) of Working Capital	(1,326)	78	3,251	9,275
Uses of Working Capital:				
Acquisition of Fixed Assets	83	19	3,017	574
Payment of Long-Term Debt		69	234	(59)
Equity Conveyed to Other Entities				
Increase in Long-Term Receivables	6			
Total Uses of Working Capital	89	88	3,251	515
Net Increase (Decrease) in Working Capital	$ (1,415)	(10)	-0-	8,760
Elements of Net Increase (Decrease) in Working Capital:				
Equity in Pooled Cash and Investments	$ (1,796)	215	(189)	8,626
Cash with Fiscal Agent				
Collections in Transit	3			3
Imprest Cash				1
Taxes Receivable				
Accounts Receivable and Notes Receivable, Net	155	139	123	918
Due from Other Funds	6	(131)	14	355
Due from Other Funds-Loans	(1)			
Inventory of Material and Supplies	3	4		
Deposits with Others				(55)
Accounts Payable	(202)	3	(55)	(1,271)
Accrued Payroll	(8)	(14)		(40)
Accrued Interest				
Due to Other Funds	21	(237)	299	(411)
Obligations Under Reverse Repurchase Agreements	404	11	73	568
Deposits from Others				
Amount Payable to Grantor Agency			(265)	
Other Deferred Revenue				66
Net Increase (Decrease) in Working Capital	$ (1,415)	(10)	-0-	8,760

Continued on next page

ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 6B (cont'd)

	SANITATION AND WATER DISTRICTS	TOTALS 1989	TOTALS 1988
Sources of Working Capital:			
Operations:			
Net Income (Loss) (Statement 6A)	$ 10,936	16,914	11,939
Items not Requiring Working Capital:			
Depreciation	793	2,045	2,044
Loss (Gain) on Disposal of Equipment		753	1
Working Capital Provided by (Used In) Operations	11,729	19,712	13,984
Capital Contributions, Net	4,012	7,200	(1,294)
Proceeds from Sale of Fixed Assets		44	
Increase in Long-Term Debt			24
Retirement of Fixed Assets		63	5,267
Total Sources of Working Capital	15,741	27,019	17,981
Uses of Working Capital:			
Acquisition of Fixed Assets	4,563	8,256	6,225
Payment of Long-Term Debt	1,098	1,342	2,348
Equity Conveyed to Other Entities			697
Increase in Long-Term Receivables		6	425
Total Uses of Working Capital	5,661	9,604	9,695
Net Increase (Decrease) in Working Capital	$10,080	17,415	8,286
Elements of Net Increase (Decrease) in Working Capital:			
Equity in Pooled Cash and Investments	$ 8,529	15,385	10,319
Cash with Fiscal Agent	80	80	
Collections in Transit	99	105	(25)
Imprest Cash		1	1
Taxes Receivable	111	111	46
Accounts Receivable and Notes Receivable, Net	182	1,517	49
Due from Other Funds	336	580	641
Due from Other Funds-Loans		(1)	5
Inventory of Material and Supplies		7	(64)
Deposits with Others		(55)	
Accounts Payable	355	(1,170)	(227)
Accrued Payroll		(62)	(59)
Accrued Interest	3	3	2
Due to Other Funds	32	(296)	(343)
Obligations Under Reverse Repurchase Agreements	653	1,709	(1,890)
Deposits from Others	(300)	(300)	
Amount Payable to Grantor Agency		(265)	(103)
Other Deferred Revenue		66	(66)
Net Increase (Decrease) in Working Capital	$10,080	17,415	8,286

ENTERPRISE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1989
(In Thousands)

STATEMENT 6C

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION AND WATER DISTRICTS	TOTALS
Beginning Balance	$ 14,531	690	852	5,648	17,906	39,627
Add: Increases Authorized			3,188		4,012	7,200
Ending Balance (Statement 6)	$ 14,531	690	4,040	5,648	21,918	46,827
Source						
Grants	$ 764		4,040	139	3,011	7,954
Governments' Contribution:						
General Fund	12,651	36		5,509		18,196
Sanitation Districts:						
Buena		36				36
Cardiff		59				59
Lakeside		101				101
Lemon Grove		94				94
Montgomery		100				100
Solana Beach		61				61
Spring Valley		148				148
Winter Gardens		29				29
Other		26				26
Total	12,651	690		5,509		18,850
Developers' Contribution	1,116				18,907	20,023
Total Contributed Capital (Statement 6)	$14,531	690	4,040	5,648	21,918	46,827

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR SERVICES FURNISHED TO OTHER COUNTY DEPARTMENTS AND ARE FINANCED PRIMARILY BY THESE SERVICE CHARGES. BECAUSE THEY ARE EXEMPT FROM BUDGETARY CONTROL, THEY ARE FREE TO EMPLOY COMMERCIAL ACCOUNTING TECHNIQUES, AND ARE OFTEN USED IN SITUATIONS WHERE A MORE ACCURATE DETERMINATION OF OPERATING RESULTS IS DESIRED.

ROAD AND COMMUNICATION EQUIPMENT FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR THE FINANCING OF PUBLIC WORKS AND COMMUNICATIONS EQUIPMENT PROVIDED TO OTHER COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

PURCHASING FUND

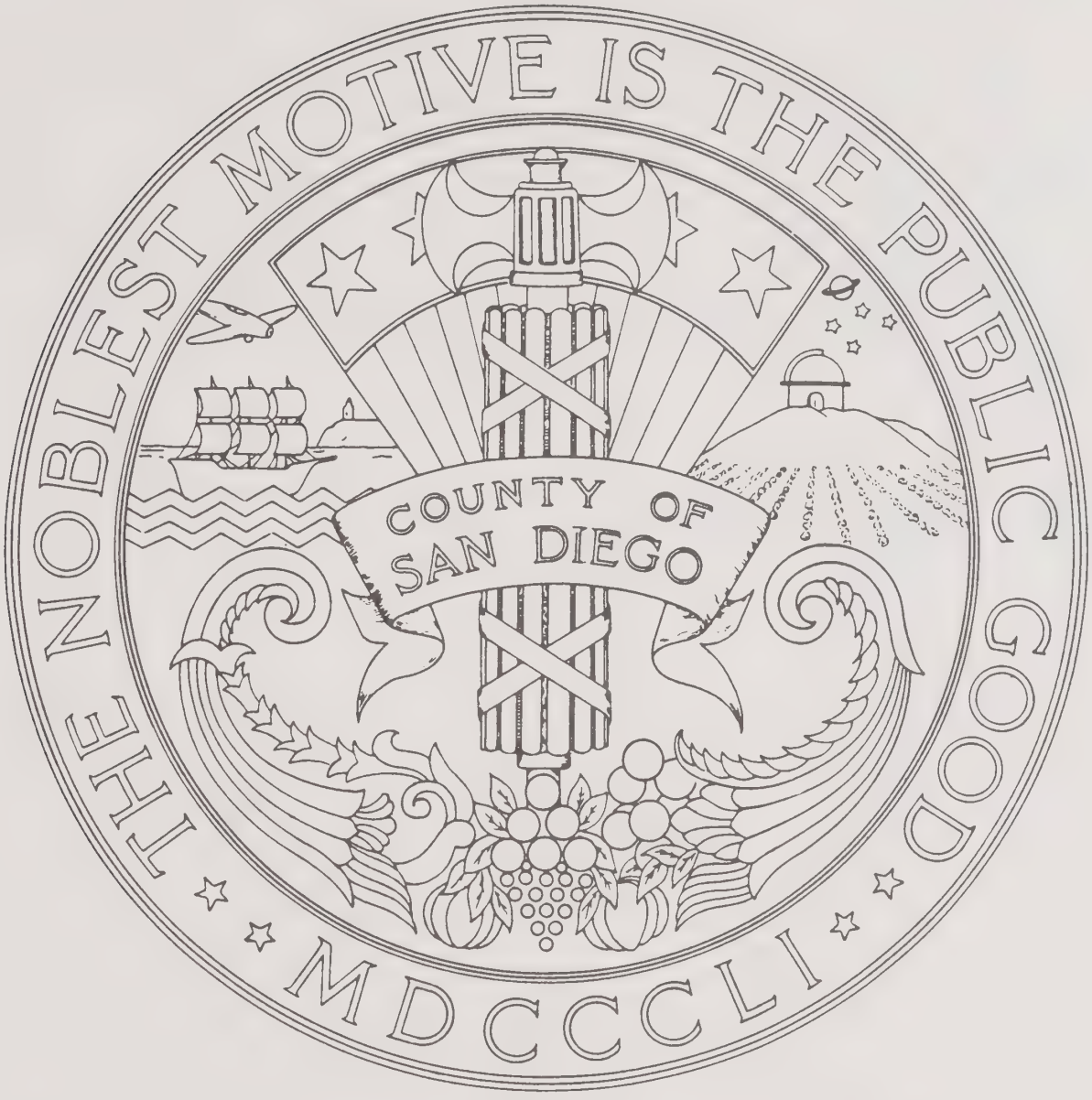
THIS FUND ACCOUNTS FOR THE FINANCING OF MATERIALS AND SUPPLIES PROVIDED TO COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

SPECIAL DISTRICT LOANS FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FINANCING FOR START UP SERVICES FOR NEW SPECIAL DISTRICTS AND COUNTY SERVICE AREAS ON A COST REIMBURSEMENT BASIS.

OTHER MISCELLANEOUS FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR THE FINANCING OF CLOTHING AND PERSONAL SUNDRY ITEMS FOR PERSONS INSTITUTIONALIZED AT VARIOUS COUNTY FACILITIES.


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
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INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 7

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS
ASSETS			
Equity in Pooled Cash and Investments	$14,467	470	393
Collections in Transit			
Imprest Cash		100	
Accounts Receivable		11	
Due from Other Funds	1,235	512	8
Due from Other Funds - Loans	1,358		683
Inventory of Equipment, Material and Supplies, at cost	1,037	1,024	
Equipment, Net of Allowance for Depreciation of $5,815 in 1989 ($4,783 in 1988)	10,177		
Total Assets	$28,274	2,117	1,084
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	$ 156	1,225	
Due to Other Funds	277	1	
Obligations Under Reverse Repurchase Agreements	1,074	35	29
Total Liabilities	1,507	1,261	29
Fund Equity			
Contributed Capital (Statement 7C)	11,578	871	1,055
Retained Earnings: Unreserved	15,189	(15)	
Total Fund Equity	26,767	856	1,055
Total Liabilities and Fund Equity	$28,274	2,117	1,084

Continued on next page

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 7 (Cont'd)

	OTHER MISCELLANEOUS	TOTALS 1989	TOTALS 1988
ASSETS			
Equity in Pooled Cash and Investments	$343	15,673	13,994
Collections in Transit	59	59	40
Imprest Cash		100	100
Accounts Receivable	1	12	8
Due from Other Funds	23	1,778	1,384
Due from Other Funds - Loans		2,041	2,327
Inventory of Equipment, Material and Supplies, at cost	107	2,168	1,891
Equipment, Net of Allowance for Depreciation of $5,815 in 1989 ($4,783 in 1988)	24	10,201	10,149
Total Assets	$557	32,032	29,893
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	$108	1,489	1,560
Due to Other Funds	101	379	368
Obligations Under Reverse Repurchase Agreements	25	1,163	1,794
Total Liabilities	234	3,031	3,722
Fund Equity			
Contributed Capital (Statement 7C)	49	13,553	12,555
Retained Earnings: Unreserved	274	15,448	13,616
Total Fund Equity	323	29,001	26,171
Total Liabilities and Fund Equity	$557	32,032 (Statement 1A)	29,893

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INTERNAL SERVICE FUNDS
COMBINED STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1989
With Comparative Figures for Year Ended June 30, 1988
(In Thousands)

STATEMENT 7A

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	OTHER MISCELLANEOUS	TOTALS 1989	TOTALS 1988
Operating Revenue:					
Charges for Services	$ 7,289	16,782	1,790	25,861	22,682
Operating Expenses:					
Cost of Materials	837	16,690	1,151	18,678	16,532
Repairs and Maintenance	2,714		1	2,715	3,130
Fuel	876			876	802
Depreciation	1,408		3	1,411	1,156
Other	892		395	1,287	1,191
Total Operating Expenses	6,727	16,690	1,550	24,967	22,811
Operating Income (Loss)	562	92	240	894	(129)
Nonoperating Revenue:					
Interest	1,286			1,286	1,161
Nonoperating Expenses:					
Retirement of Fixed Assets	230			230	1,181
Other			118	118	199
Total Nonoperating Expenses	230		118	348	1,380
Nonoperating Income (Loss)	1,056		(118)	938	(219)
Net Income (Loss)	1,618	92	122	1,832	(348)
Retained Earnings - Beginning Balance	13,571	(107)	152	13,616	13,964
Retained Earnings - Ending Balance (Statement 7)	$15,189	(15)	274	15,448	13,616

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1989
With Comparative Figures For Year Ended June 30, 1988
(In Thousands)

STATEMENT 7B

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS
Sources of Working Capital:			
Operations:			
Net Income (Loss)	$1,618	92	
Items not requiring Working Capital:			
Depreciation	1,408		
Loss (Gain) on Disposal of Equipment	57		
Working Capital Provided by Operations	3,083	92	
Capital Contributions, Net	998		
Proceeds from Sale of Fixed Assets	286		
Proceeds Received from Long-Term Receivables	522		
Total Sources of Working Capital	4,889	92	
Uses of Working Capital:			
Acquisition of Fixed Assets	1,781		
Increases in Long-Term Receivables			236
Total Uses of Working Capital	1,781		236
Net Increase (Decrease) in Working Capital	$3,108	92	(236)
Elements of Net Increase (Decrease) in Working Capital:			
Equity in Pooled Cash and Investments	$1,874	(16)	(304)
Collections in Transit			
Accounts Receivable, Net		4	
Due from Other Funds	281	116	8
Inventory of Material and Supplies	132	171	
Accounts Payable	280	(210)	
Due to Other funds			
Obligations Under Reserve Repurchase Agreements	541	27	60
Net Increase (Decrease) in Working Capital	$3,108	92	(236)

Continued on next page

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1989
With Comparative Figures For Year Ended June 30, 1988
(In Thousands)

STATEMENT 7B (cont'd)

	OTHER MISCELLANEOUS	TOTALS 1989	TOTALS 1988
Sources of Working Capital:			
Operations:			
Net Income (Loss)	$122	1,832	(348)
Items not requiring Working Capital:			
Depreciation	3	1,411	1,156
Loss (Gain) on Disposal of Equipment		57	305
Working Capital Provided by Operations	125	3,300	1,113
Capital Contributions, Net		998	268
Proceeds from Sale of Fixed Assets		286	721
Proceeds Received from Long-Term Receivables		522	1,050
Total Sources of Working Capital	125	5,106	3,152
Uses of Working Capital:			
Acquisition of Fixed Assets	25	1,806	2,509
Increases in Long-Term Receivables		236	296
Total Uses of Working Capital	25	2,042	2,805
Net Increase (Decrease) in Working Capital	$100	3,064	347
Elements of Net Increase (Decrease) in Working Capital:			
Equity in Pooled Cash and Investments	$125	1,679	1,064
Collections in Transit	19	19	12
Accounts Receivable, Net		4	(41)
Due from Other Funds	(11)	394	427
Inventory of Material and Supplies	(26)	277	(69)
Accounts Payable	1	71	(580)
Due to Other funds	(11)	(11)	(158)
Obligations Under Reserve Repurchase Agreements	3	631	(308)
Net Increase (Decrease) in Working Capital	$100	3,064	347

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1989
(In Thousands)

STATEMENT 7C

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS	OTHER MISCELLANEOUS	TOTAL
Beginning Balance	$10,580	871	1,055	49	12,555
Add: Increases Authorized	998	—	—	—	998
Ending Balance (Statement 7)	$11,578	871	1,055	49	13,553
Source					
Governments' Contribution:					
General Fund	$ 199	871	1,055	49	2,174
Road Fund	6,992				6,992
Liquid Waste Enterprise Fund	979				979
Solid Waste Enterprise Fund	3,141				3,141
Airport Enterprise Fund	267	—	—	—	267
Total	$11,578	871	1,055	49	13,553

TRUST AND AGENCY FUNDS

PENSION TRUST FUND

THIS FUND IS UNDER THE CONTROL OF THE BOARD OF RETIREMENT. THE FUND ACCUMULATES EMPLOYER AND EMPLOYEE CONTRIBUTIONS, AND EARNINGS FROM THE FUND'S INVESTMENTS. DISBURSEMENTS ARE MADE FROM THE FUND FOR RETIREMENTS, DISABILITY AND DEATH BENEFITS, AND REFUNDS. THIS FUND INCLUDES ALL ASSETS OF THE RETIREMENT SYSTEM.

PROPERTY TAX COLLECTION FUNDS

THESE FUNDS ARE USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF PROPERTY TAXES AND ARE UNDER THE CONTROL OF ONE OR MORE COUNTY OFFICERS.

INTEREST APPORTIONMENT FUND

THIS FUND IS USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF INTEREST EARNED ON INVESTED POOLED CASH. THE FUND IS UNDER THE CONTROL OF THE COUNTY TREASURER.

COUNTY DEPARTMENTAL FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF A SINGLE COUNTY OFFICER WHO USES THE FUND FOR VARIOUS TYPES OF DEPOSIT RECEIPTS. DISBURSEMENTS ARE MADE FROM THESE FUNDS BY THE AUDITOR AND CONTROLLER BASED ON A PROPERLY WRITTEN AUTHORIZATION FROM THE RESPONSIBLE OFFICER.

SPECIAL PURPOSE FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF VARIOUS COUNTY OFFICERS AND ARE USED TO ACCUMULATE RESOURCES FOR SPECIFIC PURPOSES, E.G., SPECIAL ASSESSMENT DISTRICT DEBT SERVICE FUNDS FOR WHICH THE COUNTY TREASURER-TAX COLLECTOR ACTS IN A TRUST CAPACITY, DISBURSING ACCUMULATED MONIES TO BONDHOLDERS IN PAYMENT OF BOND PRINCIPAL AND INTEREST, SPECIAL ASSESSMENT BONDS WHICH ARE ISSUED TO FINANCE CONSTRUCTION UNDER THE 1911 AND 1913 ACTS, AND TAX DEFERRED COMPENSATION AMOUNTS FOR EMPLOYEES WHO CHOOSE TO PARTICIPATE IN THE COUNTY'S DEFERRED COMPENSATION PLAN.

FUNDS HELD FOR SPECIAL & SCHOOL DISTRICTS

THESE FUNDS DO NOT REPRESENT FUNDS OF THE COUNTY, BUT INCLUDE MONIES BELONGING TO AGENCIES WHICH USE THE COUNTY TREASURY AS THEIR DEPOSITORY AND IN SOME CASES HAVE THE AUDITOR AND CONTROLLER AS THEIR ACCOUNTING OFFICER TO RECORD ALL TRANSACTIONS.

THESE INCLUDE SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS, JOINT POWERS AUTHORITIES, SPECIAL OPERATIONS FUNDS, AND SCHOOL DISTRICT FUNDS.

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TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 8

		AGENCY		
	PENSION TRUST FUND	PROPERTY TAX COLLECTION FUNDS	INTEREST APPORTIONMENT FUND	COUNTY DEPARTMENTAL FUNDS
ASSETS				
Equity in Pooled Cash and Investments	$358,265	70,410	2,817	92,920
Cash with Fiscal Agent				425
Collections in Transit		7,235		1,615
Imprest Cash				9
Investments (Schedule 3)	570,282			
Taxes Receivable		74,748		
Accounts Receivable	14,721		39,119	
Due from Other Funds		1,000	40	5,892
Total Assets	$943,268	153,393	41,976	100,861
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$ 1,141			
Due to Other Funds		12,510	22,791	11,132
Obligations Under Reverse Repurchase Agreements	65,133	5,225	209	6,896
Due to Other Funds - Loans				
Amount Due Employees for Deferred Compensation				
Tax Collections Due to Other Governmental Entities		135,658		
Agency Funds Held for Other Governmental Entities			18,976	82,833
County Advance	26,342			
Total Liabilities	92,616	153,393	41,976	100,861
Fund Equity				
Fund Balance:				
Reserved For Retirements	850,652			
Total Liabilities and Fund Equity	$943,268	153,393	41,976	100,861

Continued on next page

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1989
With Comparative Figures for June 30, 1988
(In Thousands)

STATEMENT 8 (cont'd)

	AGENCY		TOTALS	
	SPECIAL PURPOSE FUNDS	FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS	1989	1988
ASSETS				
Equity in Pooled Cash and Investments	$ 418,116	737,483	1,680,011	1,421,881
Cash with Fiscal Agent	35,055		35,480	27,150
Collections in Transit	1,646	191	10,687	13,283
Imprest Cash	38		47	36
Investments (Schedule 3)	742	110	571,134	558,486
Taxes Receivable			74,748	65,536
Accounts Receivable			53,840	38,555
Due from Other Funds	4,990	1,355	13,277	13,034
Total Assets	$ 460,587	739,139	2,439,224	2,137,961
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$		1,141	981
Due to Other Funds	180,670	1,855	228,958	203,990
Obligations Under Reverse Repurchase Agreements	31,028	54,728	163,219	185,610
Due to Other Funds - Loans		83	83	85
Amount Due Employees for Deferred Compensation	46,721		46,721	37,549
Tax Collections Due to Other Governmental Entities			135,658	116,522
Agency Funds Held for Other Governmental Entities	202,168	682,473	986,450	780,712
County Advance			26,342	27,852
Total Liabilities	460,587	739,139	1,588,572	1,353,301
Fund Equity				
Fund Balance:				
Reserved For Retirements			850,652	784,660
Total Liabilities and Fund Equity	$ 460,587	739,139	2,439,224 (Statement IA)	2,137,961

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1989
(In Thousands)

STATEMENT 8A

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$ 58,407	1,264,333	1,252,330	70,410
Collections In Transit	6,127	7,235	6,127	7,235
Taxes Receivable	65,536	1,397,526	1,388,314	74,748
Due from Other Funds	1,628	6,835	7,463	1,000
Total Assets	$131,698	2,675,929	2,654,234	153,393
LIABILITIES				
Due to Other Funds	$ 7,685	18,424	13,599	12,510
Obligations Under Reverse Repurchase Agreements	7,491	5,225	7,491	5,225
Tax Collections Due to Other Governmental Entities	116,522	2,531,098	2,511,962	135,658
Total Liabilities	$131,698	2,554,747	2,533,052	153,393
INTEREST APPORTIONMENT FUND				
ASSETS				
Equity in Pooled Cash and Investments	$ 4,336	116,728	118,247	2,817
Accounts Receivable	25,862	39,119	25,862	39,119
Due From Other Funds		40		40
Total Assets	$ 30,198	155,887	144,109	41,976
LIABILITIES				
Due to Other Funds	$ 16,879	22,791	16,879	22,791
Obligations Under Reverse Repurchase Agreements	556	209	556	209
Agency Funds Held for Other Government Entities	12,763	113,125	106,912	18,976
Total Liabilities	$ 30,198	136,125	124,347	41,976
COUNTY DEPARTMENTAL FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$ 47,252	1,243,908	1,198,240	92,920
Cash with Fiscal Agent	530	14,776	14,881	425
Collections in Transit	2,051	1,583	2,019	1,615
Imprest Cash	9			9
Due from Other Funds	3,818	5,892	3,818	5,892
Total Assets	$ 53,660	1,266,159	1,218,958	100,861
LIABILITIES				
Due to Other Funds	$ 8,599	11,132	8,599	11,132
Obligations Under Reverse Repurchase Agreements	6,060	6,896	6,060	6,896
Agency Funds Held for Other Governmental Entities	39,001	1,254,135	1,210,303	82,833
Total Liabilities	$ 53,660	1,272,163	1,224,962	100,861

Continued on next page

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1989
(In Thousands)

STATEMENT 8A (cont'd)

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
SPECIAL PURPOSE FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$404,774	1,780,954	1,767,612	418,116
Cash with Fiscal Agent	26,620	8,659	224	35,055
Collections in Transit	2,382	4,773	5,509	1,646
Imprest Cash	27	11		38
Investments	837		95	742
Due from Other Funds	6,333	19,994	21,337	4,990
Total Assets	$440,973	1,814,391	1,794,777	460,587
LIABILITIES				
Due to Other Funds	$169,531	181,172	170,033	180,670
Obligations Under Reverse Repurchase Agreements	51,913	31,028	51,913	31,028
Amount Due Employees for Deferred Compensation	37,549	17,740	8,568	46,721
Agency Funds Held for Other Governmental Entities	181,980	1,502,077	1,481,889	202,168
Total Liabilities	$440,973	1,732,017	1,712,403	460,587
FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS				
ASSETS				
Equity in Pooled Cash and Investments	$624,332	2,735,858	2,622,707	737,483
Collections in Transit	2,723	191	2,723	191
Investments	110			110
Due from Other Funds	1,255	1,411	1,311	1,355
Total Assets	$628,420	2,737,460	2,626,741	739,139
LIABILITIES				
Due to Other Funds	$ 1,296	2,719	2,160	1,855
Obligations Under Reverse Repurchase Agreements	80,071	54,728	80,071	54,728
Due to Other Funds - Loans	85		2	83
Agency Funds Held for Other Governmental Entities	546,968	3,938,498	3,802,993	682,473
Total Liabilities	$628,420	3,995,945	3,885,226	739,139

Continued on next page

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1989
(In Thousands)

STATEMENT 8A (cont'd)

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
TOTAL AGENCY FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$1,139,101	7,141,781	6,959,136	1,321,746
Cash with Fiscal Agent	27,150	23,435	15,105	35,480
Collections in Transit	13,283	13,782	16,378	10,687
Imprest Cash	36	11		47
Investments	947		95	852
Taxes Receivable	65,536	1,397,526	1,388,314	74,748
Accounts Receivable	25,862	39,119	25,862	39,119
Due from Other Funds	13,034	34,172	33,929	13,277
Total Assets	$1,284,949	8,649,826	8,438,819	1,495,956
LIABILITIES				
Due to Other Funds	$ 203,990	236,238	211,270	228,958
Obligations Under Reverse Repurchase Agreements	146,091	98,086	146,091	98,086
Due to Other Funds - Loans	85		2	83
Amount Due Employees for Deferred Compensation	37,549	17,740	8,568	46,721
Tax Collections Due to Other Governmental Entities	116,522	2,531,098	2,511,962	135,658
Agency Funds Held for Other Governmental Entities	780,712	6,807,835	6,602,097	986,450
Total Liabilities	$1,284,949	9,690,997	9,479,990	1,495,956

ACCOUNT GROUP

GENERAL FIXED ASSETS

TO ACCOUNT FOR FIXED ASSETS NOT USED IN PROPRIETARY FUND TYPE OPERATIONS.

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year Ended June 30, 1989
(In Thousands)

SCHEDULE 1

FUNCTION AND ACTIVITY	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
General:				
Legislative and Administrative	$ 812	261	168	905
Finance	3,578	2,124	2,362	3,340
Counsel	221	103	56	268
Personnel	287	217	34	470
Elections	1,175	177		1,352
Communication	17,056	896		17,952
Property Management	417,973	83,239	11,915	489,297
Other General	14,642	17,904	3,460	29,086
Total General	455,744	104,921	17,995	542,670
Public Protection:				
Judicial	6,415	1,982	627	7,770
Police Protection	6,402	2,210	473	8,139
Detention and Correction	1,771	174	145	1,800
Fire Protection	291	12	15	288
Protective Inspection	415	41	22	434
Other Protection	4,101	1,046	225	4,922
Total Protection	19,395	5,465	1,507	23,353
Public Ways and Facilities:				
Public Ways	4,501	433	406	4,528
Health and Sanitation:				
Health Services	7,847	2,357	728	9,476
Public Assistance:				
Administration	3,968	1,437	185	5,220
Education:				
Library Services	2,936	31	51	2,916
Agricultural Education	39		5	34
Total Education	2,975	31	56	2,950
Recreational and Cultural Services:				
Recreational Facilities	984	195	57	1,122
Total	$495,414	114,839	20,934	589,319 (Statement 1A)

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
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MISCELLANEOUS SCHEDULES

TO PROVIDE ADDITIONAL INFORMATION AND DETAIL ON PUBLIC ASSISTANCE FUNDS, AGENCY FUND INVESTMENTS AND TAXES RECEIVABLE.

SCHEDULE OF
SOURCE OF FUNDS EXPENDED FOR PUBLIC ASSISTANCE
Year Ended June 30, 1989
(In Thousands)
(Pursuant to Sec. 10808 - Welfare & Institution Code)

SCHEDULE 2

Activity	Source				Total Expenditures Encumbrances
	State Aid	Federal Aid	County Property Tax	County Other Revenue(1)	
Public Welfare	$267,594	205,340	34,554	1,473	508,961
Hospital Care	5,761	123	2,806	57,255	65,945
Total	$273,355	205,463	37,360	58,728	574,906
Percentage of Cost	47.6	35.7	6.5	10.2	100.0

(1) Includes charges for current service and aid repayment.

PENSION TRUST AND AGENCY FUNDS
SCHEDULE OF INVESTMENTS
June 30, 1989
(In Thousands)

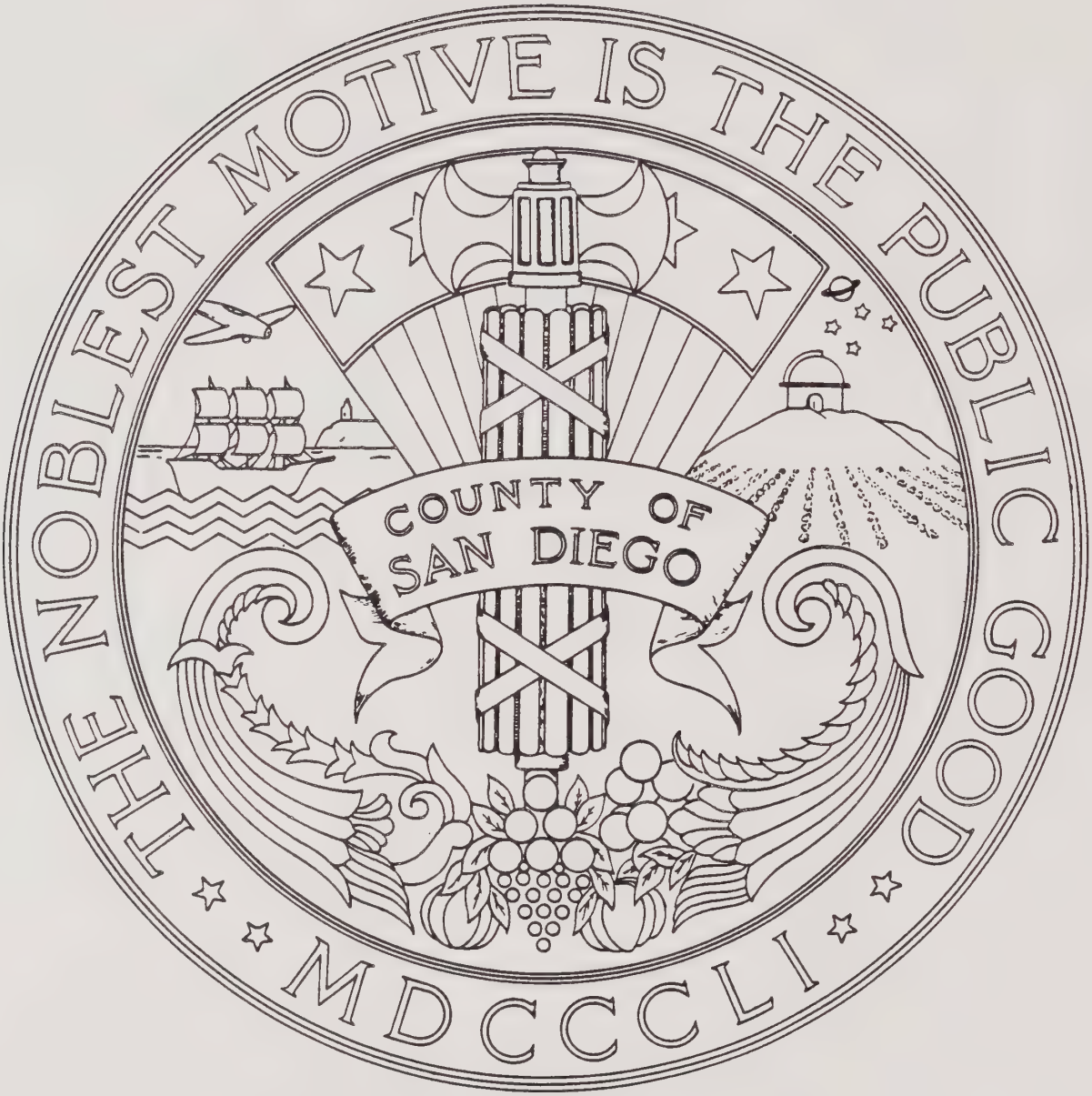
SCHEDULE 3

	INTEREST RATES	MATURITY DATES	PAR VALUE	COST OR AMORTIZED COST	MARKET VALUE
Special Purpose Funds:					
Utility Bonds	4.25- 8.75	1993-2012	$ 169	167	144
Corporate Bonds	4.25- 9.60	1993-2005	215	215	213
Railroad Bonds	4.50- 7.75	1991-1922	250	250	237
Foreign Government Bonds	8.00- 9.88	1994-2000	110	110	113
Total			744	742	707
Pension Trust Fund:					
Utility	6.875-10.00	1995-2020	5,500	5,232	5,024
Corporate Bonds	8.30-10.75	1989-2008	42,900	44,705	43,781
U.S. Government Bonds	7.00-12.75	1989-2018	137,212	137,860	134,853
Foreign Government Bonds	7.25-11.50	1989-1996	14,150	13,761	13,977
Other	7.10-12.25	1989-1997	21,020	20,977	20,626
Real Estate			59,085	59,085	61,405
Real Property Leases Receivable	5.75-	1989-1991	441	91	91
Stocks				288,571	329,848
Total			280,308	570,282	609,605
Funds Held for School Districts:					
U.S. Government	8.00	1997	10	10	10
State Government Bonds	3.50	1995	100	100	100
Total			110	110	110
Total Investments			$281,162	571,134 (Statement 8)	610,422

SCHEDULE OF TAXES AND BENEFIT CHARGES RECEIVABLE
June 30, 1989
(In Thousands)

SCHEDULE 4

	TOTAL	FUNDS		
		GENERAL	SPECIAL REVENUE	ENTERPRISE
TAXES				
Secured:				
1988/89 Fiscal Year Levy	$14,033	13,745	272	16
Prior Fiscal Years' Levies	9,988	9,766	212	10
Unsecured:				
1988/89 Fiscal Year Levy	198	197		1
Prior Fiscal Years' Levies	5,896	5,861	35	—
Total Taxes Receivable	30,115	29,569	519	27
Benefit Charges	418	—	—	418
Total Taxes and Benefit Charges Receivable	30,533	29,569	519	445
Less Deferred Revenues Applicable to Taxes and Benefit Charges Receivable	27,664	27,186	478	—
Taxes and Benefit Charges Receivable, Net	$ 2,869	2,383 (Statement 2)	41 (Statement 3)	445 (Statement 6)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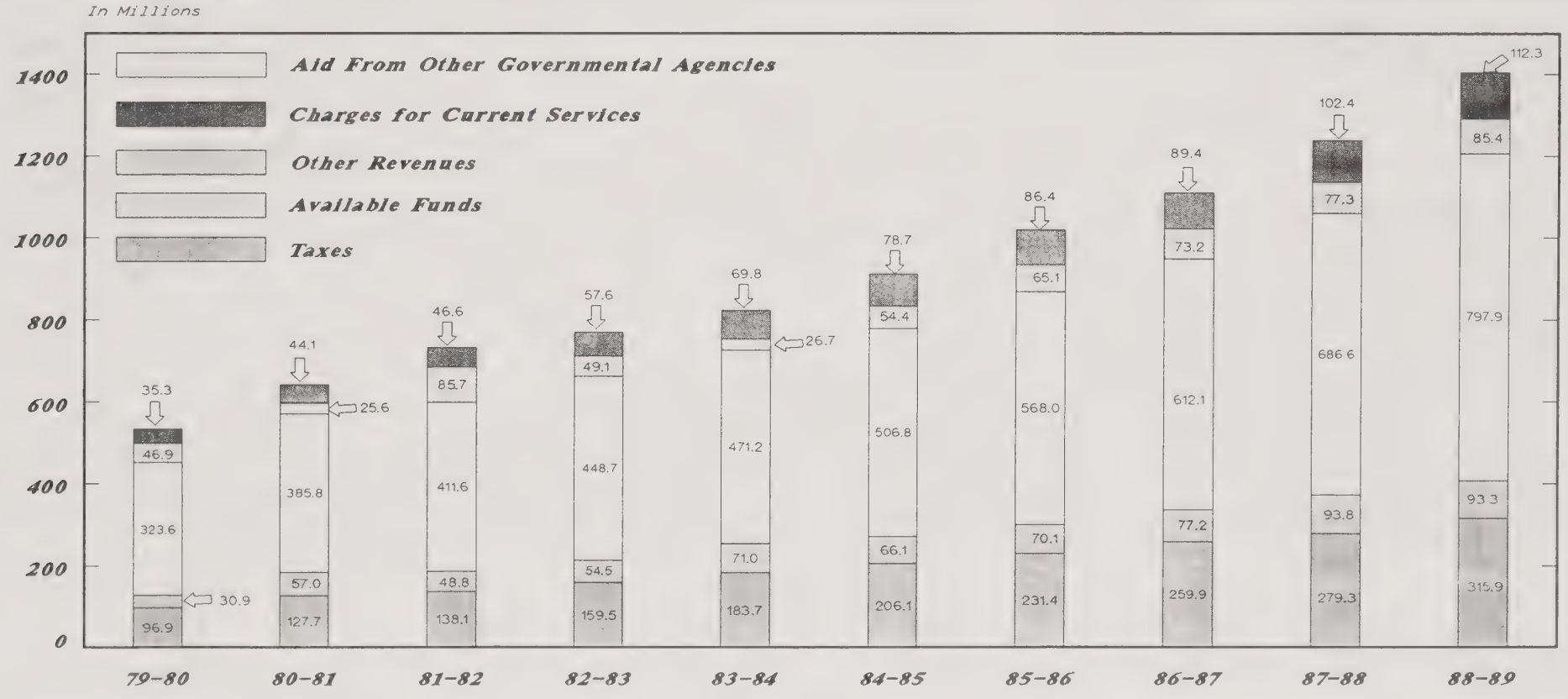
STATISTICAL SECTION

(NOT COVERED BY INDEPENDENT AUDITORS' REPORT)

COMPARISON OF REVENUE BY SOURCE
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUNDS
(In Thousands)
Fiscal Years 1979-80 thorugh 1988-89

TABLE 1

	79-80		80-81		81-82		82-83		83-84		84-85		85-86		86-87		87-88		88-89	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Taxes	$96,941	18.2	127,696	19.9	138,098	18.9	159,532	20.8	183,710	22.3	206,050	22.6	231,408	22.7	259,908	23.4	279,315	22.6	315,901	22.5
Licenses, Permits, and Franchises	7,000	1.3	8,327	1.3	7,235	1.0	7,881	1.0	13,523	1.6	13,672	1.5	15,506	1.5	16,249	1.5	20,281	1.6	24,692	1.7
Fines, Forfeitures and Penalties	5,506	1.0	5,974	0.9	7,202	1.0	7,132	0.9	9,389	1.2	10,591	1.2	10,407	1.0	12,679	1.1	11,266	0.9	15,070	1.1
Use of Money and Property	15,306	2.9	22,734	3.6	27,250	3.7	24,547	3.2	29,552	3.6	32,221	3.5	35,032	3.4	34,134	3.1	38,286	3.1	29,326	2.1
Aid From Other Gov't Agencies	323,577	60.6	385,848	60.3	411,561	56.3	448,666	58.3	471,240	57.3	506,748	55.5	567,986	55.6	612,095	55.0	686,624	55.4	797,936	56.8
Charges for Current Services	35,337	6.6	44,052	6.9	46,650	6.4	57,645	7.5	69,813	8.5	78,727	8.6	86,415	8.5	89,444	8.0	102,414	8.3	112,288	8.0
Other Revenue	3,077	0.6	19,924	3.1	7,078	1.0	14,922	1.9	18,505	2.3	9,647	1.1	9,136	0.9	14,105	1.3	23,895	1.9	24,246	1.7
Prior Yr Fund Bal	46,849	8.8	25,607	4.0	85,732	11.7	49,050	6.4	26,719	3.2	54,443	6.0	65,131	6.4	73,234	6.6	77,309	6.2	85,401	6.1
Total	$533,593	100%	640,162	100%	730,806	100%	769,375	100%	822,451	100%	912,099	100%	1,021,021	100%	1,111,848	100%	1,239,390	100%	1,404,860	100%



FINANCIAL REPORT OF SAN DIEGO COUNTY

COMPARISON OF EXPENDITURES AND ENCUMBRANCES

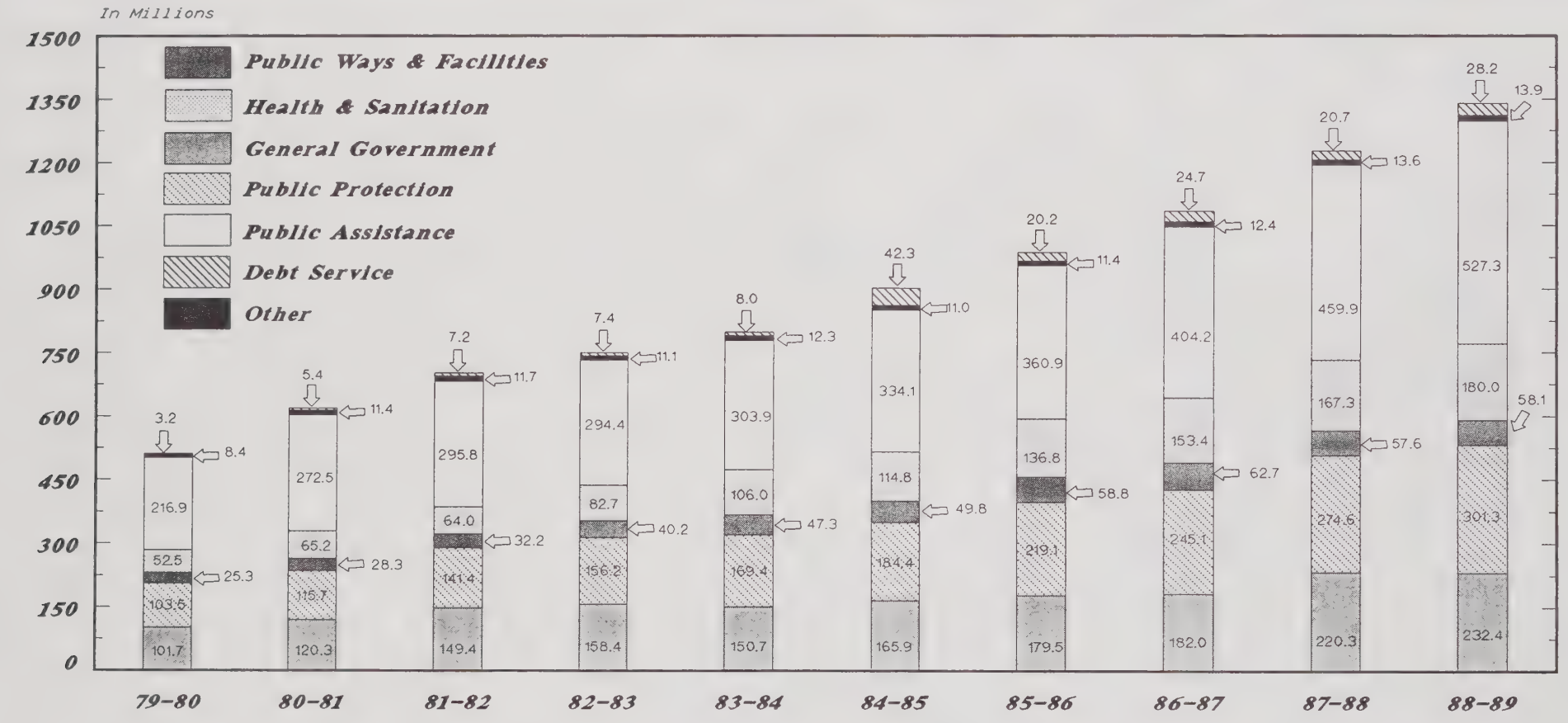
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUNDS

TABLE 2

(In Thousands)

Fiscal Years 1979-80 through 1988-89

	1979-80 AMOUNT	%	1980-81 AMOUNT	%	1981-82 AMOUNT	%	1982-83 AMOUNT	%	1983-84 AMOUNT	%	1984-85 AMOUNT	%	1985-86 AMOUNT	%	1986-87 AMOUNT	%	1987-88 AMOUNT	%	1988-89 AMOUNT	%
GENERAL GOVERNMENT	$101,736	19.9	$120,257	19.5	$149,352	21.3	$158,380	21.1	$150,768	18.9	$165,932	18.4	$179,462	18.2	$181,953	16.8	$220,254	18.2	$232,433	17.4
PUBLIC PROTECTION	103,499	20.2	115,670	18.7	141,346	20.1	156,247	20.8	169,403	21.2	184,436	20.4	219,112	22.2	245,092	22.6	274,610	22.6	301,261	22.5
PUBLIC WAYS & FACILITIES	25,272	5.0	28,343	4.6	32,201	4.6	40,153	5.4	47,279	5.9	49,810	5.5	58,807	6.0	62,702	5.8	57,643	4.7	58,113	4.3
HEALTH & SANITATION	52,515	10.3	65,183	10.5	64,020	9.1	82,741	11.0	105,950	13.3	114,740	12.7	136,798	13.8	153,465	14.1	167,302	13.8	180,046	13.4
PUBLIC ASSISTANCE	216,888	42.4	272,499	44.0	295,849	42.2	294,360	39.2	303,906	38.1	334,142	37.1	360,921	36.6	404,158	37.3	459,899	37.9	527,248	39.3
EDUCATION	3,631	0.7	4,476	0.7	5,070	0.7	5,233	0.7	6,046	0.8	6,404	0.7	6,855	0.7	7,600	0.7	8,219	0.7	8,474	0.6
RECREATION & CULTURAL	4,790	0.9	6,934	1.1	6,638	1.0	5,849	0.8	6,216	0.8	4,612	0.5	4,549	0.5	4,805	0.4	4,984	0.4	5,363	0.4
DEBT SERVICE	3,205	0.6	5,448	0.9	7,193	1.0	7,439	1.0	7,992	1.0	42,271	4.7	20,200	2.0	24,725	2.3	20,666	1.7	28,243	2.1
INTERGOVERNMENTAL																	404	0.0	12	0.0
TOTAL	$511,536	100%	$618,810	100%	$701,669	100%	$750,402	100%	$797,560	100%	$902,347	100%	$986,704	100%	$1,084,500	100%	$1,213,981	100%	$1,341,193	100%

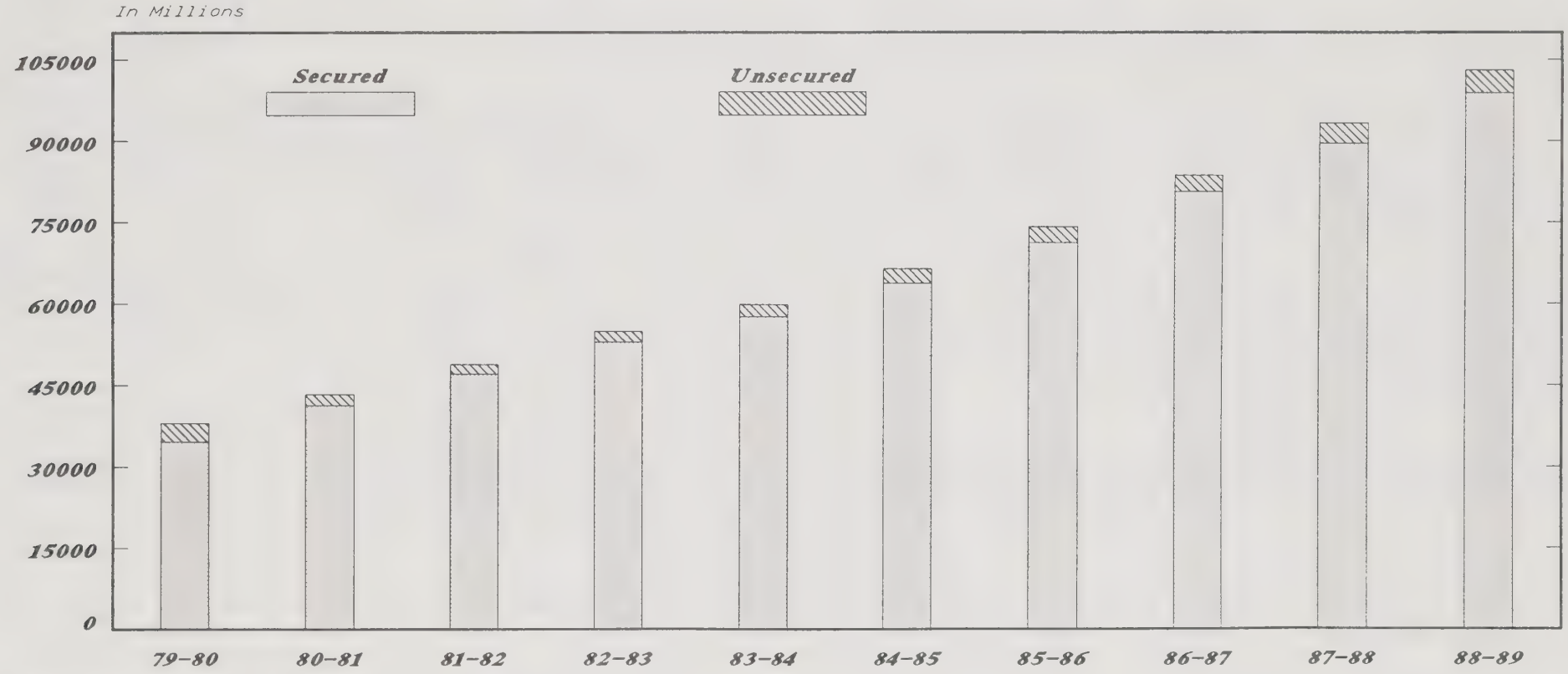


FINANCIAL REPORT OF SAN DIEGO COUNTY

COMPARISON OF ASSESSED VALUATIONS
SECURED AND UNSECURED
(In Thousands)
Fiscal Years 1979-80 through 1988-89

TABLE 3

Secured Property:	79-80	80-81	81-82	82-83	83-84	84-85	85-86	86-87	87-88	88-89
Land	$13,785,844	16,647,624	18,684,957	20,913,178	22,511,892	25,121,216	27,994,166	31,187,675	34,724,872	38,431,022
Improvements	20,697,882	24,879,419	28,235,191	31,687,621	34,794,708	38,325,824	43,022,676	48,971,008	54,621,215	60,340,768
Personal Property	823,784	582,918	986,993	1,198,542	1,371,654	1,451,119	1,661,566	1,917,946	1,866,200	1,823,920
Gross Secured Valuations	35,307,510	42,109,961	47,907,141	53,799,341	58,678,254	64,898,159	72,678,408	82,076,629	91,212,287	100,595,710
Exemptions:	705,112	825,302	824,208	885,237	1,092,529	1,195,181	1,461,553	1,474,697	1,691,565	1,757,521
Net Secured Valuations	34,602,398	41,284,659	47,082,933	52,914,104	57,585,725	63,702,978	71,216,855	80,601,932	89,520,722	98,838,189
Unsecured Property:										
Land	142,005	92	54	53	53	71	55	52	53	226
Improvements	730,719	494,635	447,293	587,390	626,958	705,506	732,167	754,843	871,636	990,448
Personal Property	2,601,023	1,518,797	1,308,764	1,478,480	1,640,373	1,975,934	2,204,191	2,312,004	2,905,604	3,340,391
Gross Unsecured Valuations	3,473,747	2,013,524	1,756,111	2,065,923	2,267,384	2,681,511	2,936,413	3,066,899	3,777,293	4,331,065
Exemptions:	44,143	24,767	11,929	39,252	13,565	36,701	14,978	40,473	42,128	61,167
Net Unsecured Valuations	3,429,604	1,988,757	1,744,182	2,026,671	2,253,819	2,644,810	2,921,435	3,026,426	3,735,165	4,269,898
Net Valuations	$38,032,002	43,273,416	48,827,115	54,940,775	59,839,544	66,347,788	74,138,290	83,628,358	93,255,887	103,108,087



NOTE: Assessed valuations are reported at 100% full cash value.

FINANCIAL REPORT OF SAN DIEGO COUNTY

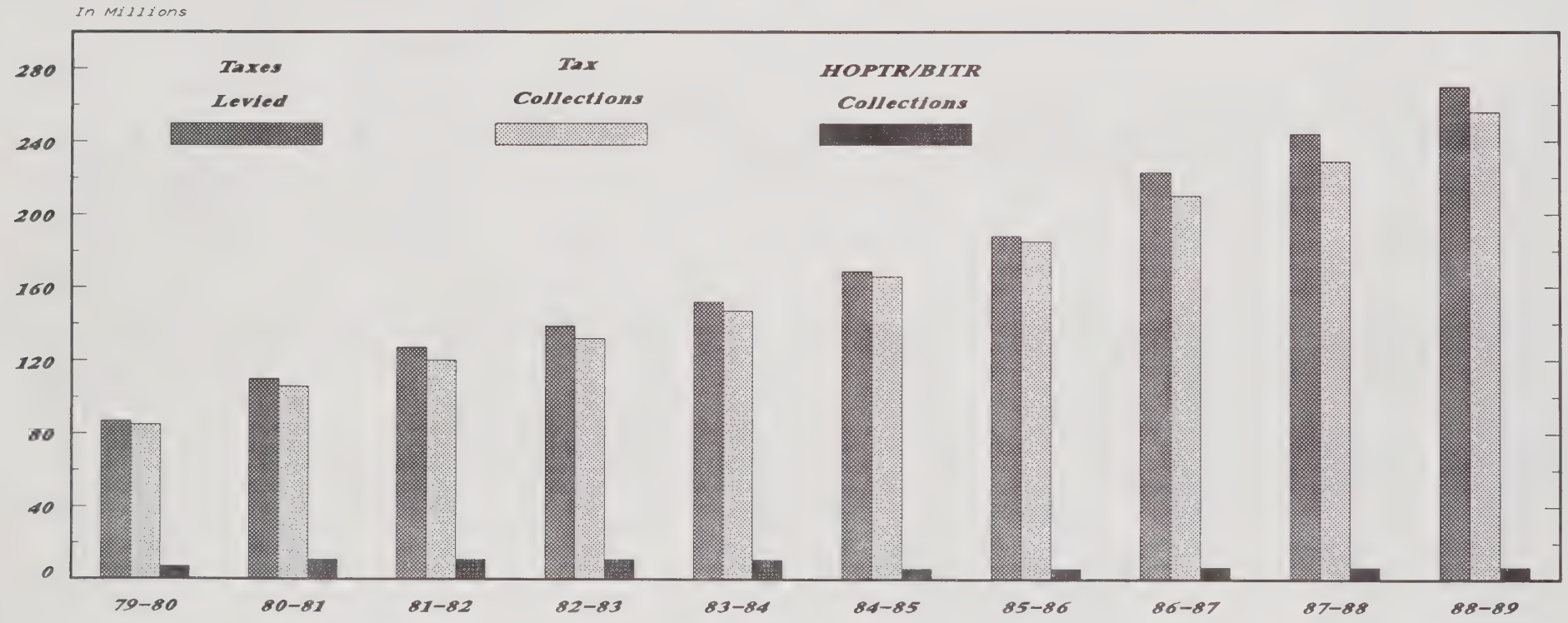
COMPARISON OF COUNTY ASSESSED VALUE
TAXES LEVIED AND TAX COLLECTIONS
COUNTY GENERAL, AND LIBRARY FUNDS
(In Thousands)
Fiscal Years 1979-80 through 1988-89

TABLE 4

Assessed Valuations and Tax Rates	79-80	80-81	81-82	82-83	83-84	84-85	85-86	86-87	87-88	88-89
Secured *	$8,650,599	10,321,165	11,770,733	13,228,526	14,396,431	15,925,744	17,804,214	20,150,483	22,380,181	24,709,547
Tax Rate ** (Countywide)	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Unsecured *	857,401	497,189	436,045	506,667	563,455	661,203	730,359	756,607	933,791	1,067,560
Tax Rate ** (Countywide)	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Tax Levy (Including Library)	87,415	110,477	126,896	138,516	151,902	168,691	187,928	222,910	244,069	269,629
Tax Collections (Including Library)	84,771	105,611	119,852	132,289	146,947	165,761	185,004	210,081	229,427	255,591
Prior Taxes Charged to Redemption Officer	2,644	4,866	7,044	6,227	4,955	29,360	2,924	12,829	14,642	14,038
Percent of Collections	97.0	95.6	95.4	95.5	96.7	98.3	98.4	94.2	94.0	94.8
HOPTR & BITR Valuations Reimbursed by State of California										
Secured	570,261	536,706	541,004	541,584	541,584	548,437	566,589	589,978	613,188	638,698
Unsecured	170,624	695	7,758	747	747	719	635	600	592	568
HOPTR & BITR Collections	$6,962	11,240	11,359	11,346	11,049	6,448	6,110	6,536	6,791	6,924

* Assessed vauations are based on 25% of the original Assessment Roll and do not reflect subsequent adjustments, and are shown gross including valuations attributable to Home Owners' Property Tax Relief (HOPTR) nad Business Inventory Tax Relief (BITR).

** The 1% of full value or $4.00 maximum (Proposition 13) tax rate begining in 1978-79 will be distributed in a percentage fashion to each of the eligible taxing agencies in the County according to law.



COMPARISON OF SECURED PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
(PER $100 OF ASSESSED VALUE)
Fiscal Years 1979-80 through 1988-89

TABLE 5

FISCAL YEAR	GOVERNMENTAL ENTITY				
	COUNTY-WIDE*	SCHOOLS	CITIES	SPECIAL DISTRICTS	TOTAL
1980	1.000	.084	.013	.043	1.140
1981	1.000	.087	.012	.045	1.144
1982	1.000	.080	.010	.041	1.131
1983	1.000	.070	.009	.036	1.115
1984	1.000	.061	.007	.035	1.103
1985	1.000	.051	.008	.030	1.089
1986	1.000	.038	.007	.027	1.072
1987	1.000	.030	.006	.025	1.061
1988	1.000	.025	.008	.020	1.053
1989	1.000	.021	.008	.020	1.049

*The $1.00 per $100 of Assessed Value (Proposition 13) tax rate beginning in FY 79 is distributed according to State law on a percentage basis to each of the eligible taxing agencies in the County.

RATIO OF ANNUAL DEBT SERVICE FOR
GENERAL BONDED DEBT TO
TOTAL GENERAL GOVERNMENTAL EXPENDITURES
FISCAL YEARS 1979-80 THROUGH 1988-89
(In Thousands)

TABLE 6

	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE	TOTAL GENERAL GOVERNMENTAL EXPENDITURES (1)	RATIO OF DEBT SERVICE TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
1979-1980	$ 880	$ 49	$ 929	$ 511,536	.18%
1980-1981	540	18	558	618,810	.09
1981-1982	-0-	-0-	-0-	701,669	-0-
1982-1983 (2)	515	6,901	7,416	750,402	.99
1983-1984	1,155	6,833	7,988	797,560	1.00
1984-1985	1,255	7,088	8,343	902,347	.92
1985-1986	1,737	8,746	10,483	986,704	1.06
1986-1987	7,712	7,259	14,971	1,084,500	1.38
1987-1988	6,250	7,840	14,090	1,213,981	1.16
1988-1989	6,421	11,895	18,316	1,341,193	1.37

(1) Includes General, Special Revenue, Debt Service and Capital Projects funds. Encumbrances are also included.

(2) In 1982-83 and subsequent fiscal years the debt service expenditures of various Joint Powers Authorities and the San Diego County Capital Asset Leasing Corporation were incorporated into the County's Comprehensive Annual Financial Report in accordance with criteria adopted by the Governmental Accounting Standards Board.

RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE,
NET GENERAL OBLIGATION BONDED DEBT PER CAPITA, AND COMPUTATION
OF LEGAL DEBT MARGIN
FISCAL YEARS 1979-80 THROUGH 1988-89
(In Thousands)

TABLE 7

	POPULATION PER OFFICIAL U. S. CENSUS(1)	TOTAL ASSESSED VALUATION	LEGAL DEBT LIMIT (2)	GROSS BONDED DEBT (3)	LESS DEBT SERVICE FUNDS	NET BONDED DEBT	RATIO OF BONDED DEBT TO ASSESSED VALUATION	NET BONDED DEBT PER CAPITA	LEGAL DEBT MARGIN (4)
1979-1980 . . .	1,862	$ 38,032,002	$ 475,400	$ 540	$ -0-	$ 540	.0014%	$ .29	$ 474,860
1980-1981 . . .	1,907	43,273,416	540,918	-0-	-0-	-0-	-0-	-0-	540,918
1981-1982 . . .	1,950	48,827,115	610,339	-0-	-0-	-0-	-0-	-0-	610,339
1982-1983 . . .	1,997	54,940,775	686,760	83,195	4,328	78,867	.1435	39.49	686,760
1983-1984 . . .	2,053	59,839,544	747,994	82,040	4,328	77,712	.1299	37.85	747,994
1984-1985 . . .	2,103	66,347,788	829,347	92,610	6,597	86,013	.1296	40.90	829,347
1985-1986 . . .	2,165	74,138,290	926,729	116,440	11,827	104,613	.1411	48.32	926,729
1986-1987 . . .	2,248	83,628,358	1,045,354	139,605	6,556	133,049	.1591	59.18	1,045,354
1987-1988 . . .	2,328	93,255,887	1,165,699	175,060	19,663	155,397	.1666	66.75	1,165,699
1988-1989 . . .	2,418	103,108,087	1,288,851	189,330	21,819	167,511	.1625	69.28	1,288,851

(1) Estimated

(2) The Legal debt limit is 1.25% of assessed valuation

(3) This amount does not include debt serviced solely by enterprise revenues. Beginning in 1982-83 and subsequent fiscal years, long term obligations of Joint Powers Authorities and the San Diego County Capital Asset Leasing Corporation have been included in this amount consistent with the inclusion of these entities in the County's Comprehensive Annual Financial Report in accordance with criteria adopted by the Governmental Accounting Standards Board.

(4) Legal Debt Margin is computed by subtracting the County legal general obligation bonded debt from the Legal Debt Limit. Beginning in 1980-81 and subsequent fiscal years the County, as a legally defined entity, had no general obligation bonded debt outstanding.

COMPARISON OF CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUES
Fiscal Years 1979-80 through 1988-1989
Calendar Years 1979 through 1988
(In Thousands)

TABLE 8

	CONSTRUCTION (1)						PROPERTY VALUE (3)		
YEAR	RESIDENTIAL CONSTRUCTION PERMITS	NON-RESIDENTIAL CONSTRUCTION PERMITS	MISCELLANEOUS CONSTRUCTION PERMITS	TOTAL VALUATION	FISCAL YEAR	(2) BANK DEPOSITS	COMMERCIAL	RESIDENTIAL	NON-TAXABLE
1979	11,619	1,745	30,654	$1,514,508	1979-80	$5,737,230	5,003,790	24,288,450	176,278
1980	7,371	1,246	23,131	1,345,733	1980-81	6,444,365	6,472,438	29,088,619	206,326
1981	4,557	1,163	19,605	1,158,998	1981-82	7,476,457	7,490,112	32,665,500	824,208
1982	4,454	991	17,071	1,130,931	1982-83	8,989,232	8,934,239	35,960,120	885,237
1983	12,031	945	19,792	2,217,520	1983-84	10,567,006	10,123,280	38,142,885	1,092,529
1984	14,985	1,218	22,122	3,134,486	1984-85	11,157,266	11,797,422	42,065,530	1,195,181
1985	15,540	1,223	22,819	3,711,314	1985-86	11,806,427	13,715,879	47,212,371	1,461,553
1986	18,865	1,326	24,495	4,496,571	1986-87	11,861,597	16,053,789	52,939,430	1,474,697
1987	17,488	2,059	25,561	4,204,990	1987-88	13,096,708	18,244,794	59,257,784	1,691,564
1988	15,853	4,866	22,954	4,293,617	1988-89	(4)	20,773,990	65,946,066	1,757,521

Sources:

(1) Greater San Diego Chamber of Commerce
(2) Federal Reserve Bank
(3) San Diego County Property Tax Services and Assessor
(4) Not yet available

COMPARISON OF DEMOGRAPHIC STATISTICS
Calendar Years 1979 through 1989

TABLE 9

YEAR	POPULATION (1)	CIVILIAN LABOR FORCE (2)	UNEMPLOYMENT RATE (2)
1979	1,805,400	759,200	6.2%
1980	1,861,846	774,200	6.6%
1981	1,906,860	802,200	6.9%
1982	1,949,963	834,100	9.3%
1983	1,996,767	854,900	8.4%
1984	2,053,303	897,000	6.0%
1985	2,102,502	907,400	5.3%
1986	2,165,457	995,000	5.0%
1987	2,248,482	1,069,000	4.5%
1988	2,328,328	1,118,400	4.3%
1989	2,418,176	(3)	(3)

DATA SOURCES:
(1) State Department of Finance
(2) State Employment Development Department
(3) Not yet Available

REVENUE BOND COVERAGE
WATER AND SEWER BONDS
FISCAL YEARS 1979-1980 THROUGH 1988-1989
(In Thousands)

TABLE 10

FISCAL YEAR	GROSS REVENUE	DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIRMENTS			
				PRINCIPAL	INTEREST	TOTAL	COVERAGE
1979-80	$10,194	$ 8,841	$1,353	$ 304	$ 272	$ 576	2.35
1980-81	10,575	10,367	208	284	192	476	.44
1981-82	14,941	12,876	2,065	262	171	433	4.77
1982-83	10,087	8,209	1,878	287	430	717	2.62
1983-84	11,414	7,950	3,464	310	417	727	4.77
1984-85	12,466	9,158	3,308	335	402	737	4.49
1985-86	17,130	9,677	7,453	340	386	726	10.27
1986-87	12,317	7,266	5,051	3,015	91	3,106	1.63
1987-88	13,628	6,641	6,987	225	81	306	22.83
1988-89	18,693	7,501	11,192	240	72	312	35.87

ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT
(In Thousands)

TABLE 11

	Percent Applicable	Debt Applicable July 1, 1989	
San Diego County	100. %	$ - 0 -	(1)
San Diego County General Fund Obligations	100.	301,785	(2)
Metropolitan Water District of Southern California	16.017	82,310	
San Diego County Water Authority	100.	25,745	
San Diego County Water Authority Certificates of Participation	100.	140,000	(3)
San Diego Unified School District	100.	2,625	
San Diego Unified School District Building Corporation	100.	59,950	
Community College Districts and Certificates of Participation	100.	15,115	
Other Unified School Districts and Certificates of Participation	100.	24,245	
High School Districts and Certificates of Participation	100.	20,601	
School Districts and Certificates of Participation	100.	17,070	
Otay Municipal Water District & Improvement Districts	100.	15,380	
Other Municipal Water Districts	100.	74,530	
City of San Diego	100.	9,365	
City of San Diego General Fund Obligation	100.	81,495	
Other Cities	100.	12,470	
Other City General Fund Obligations	100.	135,765	
San Diego Unified Port District	100.	12,145	
San Diego Open Space Park Facilities Districts	100.	89,884	
Hospital Districts and Hospital Authorities	100.	26,545	
Water, County Water and Irrigation Districts	100.	24,309	
Community Facilities District	100.	52,600	
Other Special Districts	100.	10,318	
1915 Act Bonds (Estimated)	100.	117,413	
TOTAL GROSS DIRECT AND OVERLAPPING BONDED DEBT		$1,351,665	(4)
Less: Metropolitan Water District and County Water Authority (100% Self-Supporting)		54,645	
San Diego Unified Port District (100% Self-Supporting)		12,145	
San Diego Open Space Park Fac. Dist. #1 (100% Self-Supporting)		89,884	
Other Self-Supporting Bonds		30,673	
TOTAL NET DIRECT AND OVERLAPPING BONDED DEBT		$1,164,318	(4)

Continued on next page

ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT
(In Thousands)

TABLE 11 (cont'd)

Analysis

Population (December 1988)	2,396	(5)
1988-89 Assessed Valuation	$99,679,337	(6)

	Ratio To 1988-89 Assessed Valuation	Per Capita
Assessed Valuation	N/A	$41,601
Direct Debt (2)	.30%	126
Gross Total Debt	1.36%	562
Net Total Debt	1.17%	485

(1) Excludes short-term cash borrowing.
(2) Includes various obligations issued by Joint Powers Authorities, the Chula Vista Redevelopment Agency, and the San Diego County Capital Asset Leasing Non-Profit Corporation (SANCAL). All of such obligations are secured by leases of certain facilities to the County and are not a debt of the County, but are included in this Table for information purposes only. Such lease obligations are reflected in the "Summary of Long-Term Obligations Payable General Fund."
(3) To be sold. Excludes outstanding certificates of participation to be refunded.
(4) Includes Certificates of Participation. Excludes revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.
(5) Source: San Diego Economic Bulletin, San Diego Chamber of Commerce.
(6) Assessed valuations reported at 100% of market (full cash) value as defined by Article XIIIA of the California State Constitution less $3,428,750 redevelopment tax allocation increment.

Data Source:

California Municipal Statistics, Inc.

PRINCIPAL TAXPAYERS
June 30, 1989
(In Thousands)

TABLE 12

TAXPAYERS	TYPE OF BUSINESS	ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
San Diego Gas & Electric Company	Gas & Electric Utility	$ 3,090,086	3.00
Southern California Edison	Electric Utility	2,692,107	2.61
Pacific Bell	Telephone Company	1,799,312	1.74
General Dynamics (includes Convair Div)	Aircraft Manufacturing	422,059	.41
La Costa Hotel & Spa Corp.	Hotel	382,538	.37
United Enterprises Ltd.	Real Estate Management	322,017	.31
Equitable Life Assurance Society	Insurance	247,429	.24
Rohr Corporation	Aircraft Manufacturing	201,674	.20
Pacific Landmark Hotel, Ltd.	Hotel	154,768	.15
National Life & Accident Insurance	Insurance	143,157	.14
		$ 9,455,147	9.17

MISCELLANEOUS STATISTICAL DATA
June 30, 1989

TABLE 13

GEOGRAPHICAL LOCATION: The Southwestern most county in California and the continental United States. Bounded by Mexico on the South, Riverside and Orange Counties on the North, Imperial County on the East and the Pacific Ocean on the West. Extends North to South Approximately 60 miles and East to West 70 miles.

ALTITUDE: Sea Level to 6,500 feet.

AREA OF COUNTY: Approximately 4,200 square miles.

COUNTY SEAT: San Diego, California

FORM OF GOVERNMENT: Chartered County, governed by five-member Board of Supervisors.

DATE COUNTY CHARTER ADOPTED: July 1, 1933

FISCAL YEAR BEGINS: July 1.

TOTAL COUNTY EMPLOYEES AT JUNE 30:

Year	Number of Employees	Percent of Increase over Previous Year	Number of Employees Per Thousands Population
1980	11,483	4.0	6.17
1981	11,126	(3.2)	5.84
1982	10,277	(8.3)	5.27
1983	9,998	(2.3)	5.01
1984	10,118	1.2	4.93
1985	10,688	5.6	5.08
1986	11,342	6.1	5.24
1987	11,989	5.7	5.33
1988	12,739	6.3	5.47
1989	13,471	5.7	5.57

MILES OF COUNTY-MAINTAINED STREETS (Unincorporated Areas Only):
Select System (Circulation Element County General Plan) 951.81
Minor System (All Other Maintained Roads) 900.28

SPECIAL DISTRICTS:

	Number		Number
Cemetery	4	Parking	1
Community Services	9	Public Utility	1
County Service Areas	93	Recreation and Parks	2
Fire	21	Redevelopment Agencies	15
Flood Control		Resource Conservation	5
(Includes 1 Subzone)	1	Sanitary	2
Hospital	4	Sanitation	12
Irrigation	5	Sewer	1
Maintenance:		Small Craft Harbor	1
Lighting	7	Unified Port	1
Sewer	1	Water:	
Mosquito Abatement	1	California	4
		County	5
		Miscellaneous	1
		Municipal	17

SEWERS MAINTAINED BY SPECIAL DISTRICTS:

Districts Connected to Metropolitan System	5
Water Pollution Control Facilities	6
Sewer Lines, Miles	495
Equivalent Dwelling Units Sewer Connections	69,100

MISCELLANEOUS STATISTICAL DATA
June 30, 1989

TABLE 13 (cont'd)

INCORPORATED CITIES:

Carlsbad	Escondido	Poway
Chula Vista	Imperial Beach	San Diego
Coronado	La Mesa	San Marcos
Del Mar	Lemon Grove	Santee
El Cajon	National City	Solana Beach
Encinitas	Oceanside	Vista

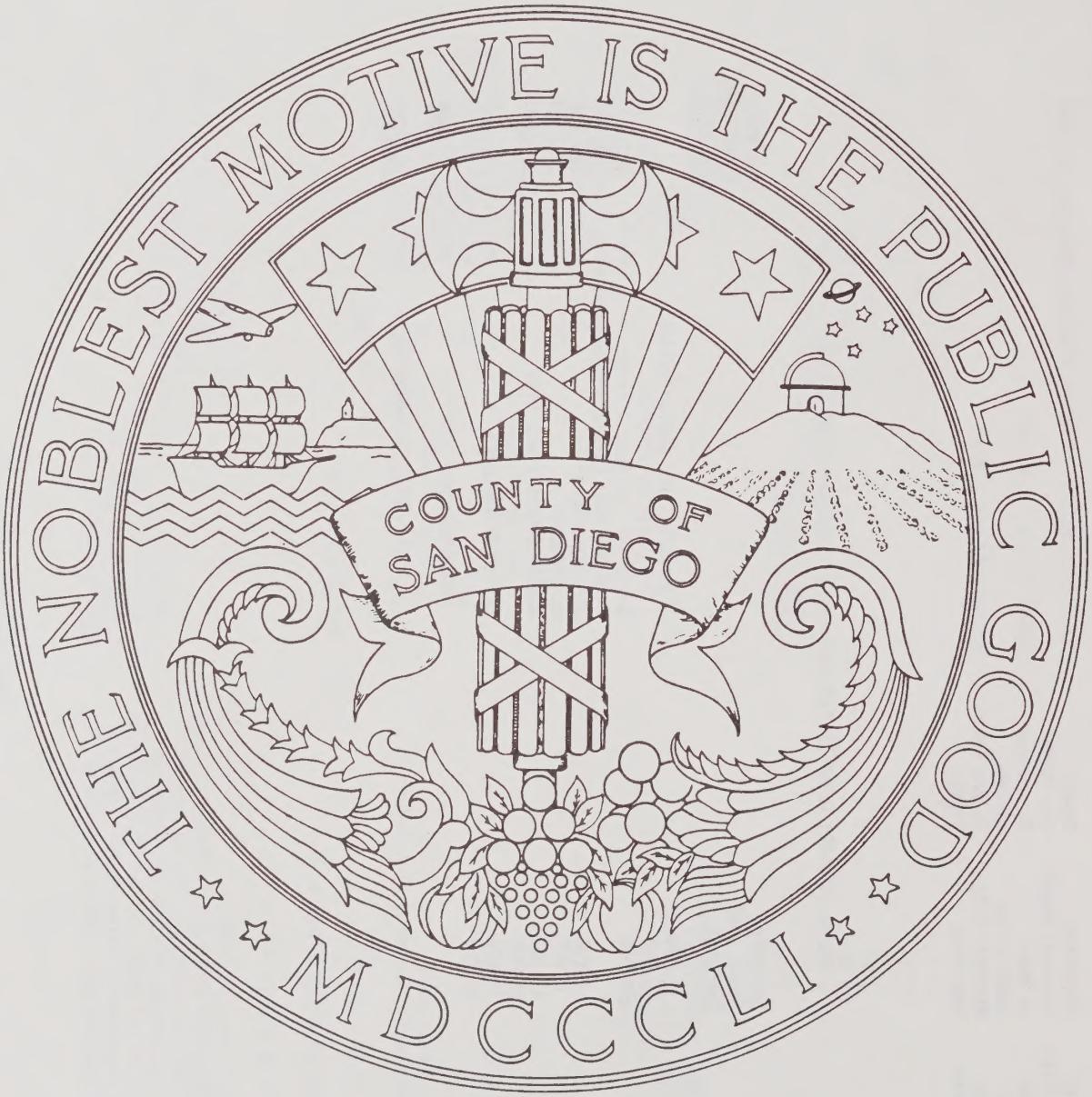
REGISTERED VOTERS: General Election, November 8, 1988

NUMBER VOTING: 890,783

PERCENT VOTING: 70.76

MAJOR INDUSTRY GROUP OF EMPLOYED PERSONS FOR SAN DIEGO COUNTY

	Estimated March 1989 Employed
Agriculture and Fishing	11,700
Mining	800
Contract Construction	60,000
Manufacturing:	
Food	3,200
Apparel	3,800
Machinery	41,100
Aero Space	25,700
Shipbuilding	6,000
Other Manufacturing	50,700
Transportation, Communication and Public Utilities	35,700
Wholesale and Retail Trade	226,600
Finance, Real Estate and Insurance	64,700
Service Industries	252,700
Government	170,600
Not Elsewhere Classified	153,100
TOTAL EMPLOYED	1,106,400
UNEMPLOYED	37,900
TOTAL CIVILIAN LABOR FORCE	1,144,300



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